Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2014

Volume III

Additional Information and Analyses

Canada

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Erratum

Subsequent to the tabling of the *Public Accounts of Canada*, corrections were made in Volume III, Section 3, Professional and Special Services, pages 3.5, 3.7 and 3.13 and in Section 8, Payments of Claims Against the Crown, pages 8.3, 8.4, 8.7, 8.8, 8.9 and 8.25. The revised information is highlighted.

Volume III

2013-2014

Public Accounts of Canada

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Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses.

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

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Section 1

2013-2014

Public Accounts of Canada

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2014 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

Cheryl Blahey
Chief Financial Officer

May 27, 2014

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	1,565	31,518	(13,988)	(19,680)
Add: items not requiring use of funds	3,861	(3,874)	4,310	20,923
Operating source (use) of funds	5,426	27,644	(9,678)	1,243
Less: items requiring use of funds				
Net capital acquisitions	3,318	2,636	4,753	4,180
Net other assets and liabilities	5,308	15,047	1,071	1,911
Authority provided (used)	(3,200)	9,961	(15,452)	(4,848)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(35,610)	(29,070)
Add: payables at year-end charges against the appropriation after March 31	(5,957)	(3,728)
Less: amounts credited to the appropriation after March 31	1,251	59
Net authority provided, end of year	(42,818)	(32,857)
Authority limit	2,000	2,000
Unused authority carried forward	44,818	34,857

May 23, 2014

Independent Auditors' Report

To the Chief Commissioner, Commissioners and the Departmental Audit Committee
Canadian Grain Commission Revolving Fund

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations, accumulated surplus and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2014, and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Emphasis of matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the information and use of the Canadian Grain Commission and the Treasury Board of Canada for reporting on the use of the Fund's authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Other matter

The financial statements of the Canadian Grain Commission Revolving Fund for the year ended March 31, 2013 were audited by another auditor whose report, dated May 21, 2013, expressed an unmodified opinion on those statements.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Cash in transit	494	262
Accounts receivable (Note 3)	9,629	7,492
Other assets	377	260
Total current assets	10,500	8,014
Long-term		
Capital assets (Note 4)		
At cost	35,220	34,804
Less: Accumulated amortization	(27,337)	(26,830)
Total long-term assets	7,883	7,974
Total assets	18,383	15,988
Liabilities and Net Assets (Liabilities)		
Current		
Accounts payable and accrued liabilities (Note 5)	1,196	1,654
Salaries payable (Note 6)	3,324	18,724
Vacation, overtime and compensatory leave payable	1,898	2,760
Deferred revenue	603	126
Current portion of employee severance benefits liability (Note 7)	2,984	1,739
Total current liabilities	10,005	25,003
Long-term		
Employee severance benefits (Note 7)	2,733	10,318
Total liabilities	12,738	35,321
Net assets (liabilities)		
Contributed capital	4,941	4,941
Accumulated net charge against the Fund's authority (Note 9)	(35,610)	(29,070)
Accumulated surplus	36,314	4,796
Total net assets (liabilities)	5,645	(19,333)
	18,383	15,988

Contractual obligations (Note 10).
Contingent liabilities (Note 11).

The accompanying notes form an integral part of these financial statements.

Approved by:

Elwin Hermanson
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Operations for the year ended March 31
(in thousands of dollars)

	2014												2013
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget internal services	Actual internal services	Budget total	Actual total	Actual total
Revenue													
Service fees	38,393	44,497	5,361	6,680							43,754	51,177	43,848
Special appropriations (Note 8)		17			4,138	5,605			12,614	11,305	16,752	16,927	26,800
Parliamentary appropriations (Note 8)					3,983	4,051	411	414	1,021	982	5,415	5,447	5,452
Employee termination benefit appropriations (Note 8)	6,270	6,857	4,291	2,496	2,365	1,530	688	446	1,611	1,239	15,225	12,568	
Contract revenue	1,025	1,103									1,025	1,103	1,468
License fees and producer cars							1,409	886			1,409	886	418
Total revenue	45,688	52,474	9,652	9,176	10,486	11,186	2,508	1,746	15,246	13,526	83,580	88,108	77,986
Expenses													
Salaries and employee benefits	22,876	18,598	7,093	5,749	5,628	5,287	2,331	1,955	10,400	9,378	48,328	40,967	80,981
Rent	2,418	2,332	559	510	1,080	1,142	196	202	724	783	4,977	4,969	4,708
Travel	1,159	1,005	306	259	246	234	130	137	608	592	2,449	2,227	2,659
Repairs and supplies	1,077	973	194	171	821	948	50	54	306	375	2,448	2,521	2,975
Amortization of capital assets	1,468	1,218	151	127	864	713	200	192	368	353	3,051	2,603	2,474
Professional and special services	171	169	31	33	56	95	61	66	2,422	1,416	2,741	1,779	2,172
Communications	120	161	64	88	104	141	48	53	717	724	1,053	1,167	1,200
Other expenses	343	253	123	96	29	(106)	16	8	1,231	106	1,742	357	497
Total expenses	29,632	24,709	8,521	7,033	8,828	8,454	3,032	2,667	16,776	13,727	66,789	56,590	97,666
Net results	16,056	27,765	1,131	2,143	1,658	2,732	(524)	(921)	(1,530)	(201)	16,791	31,518	(19,680)

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund — *Continued*

Statement of Accumulated Surplus for the year ended March 31
(in thousands of dollars)

	2014	2013
Accumulated surplus, beginning of year	4,796	24,476
Net results for the year	31,518	(19,680)
Accumulated surplus, end of year	36,314	4,796

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results for the year	31,518	(19,680)
Items not affecting use of cash		
Amortization (Note 4)	2,603	2,474
Provision for employee severance benefits	(6,340)	789
Gain on disposal of capital assets	(137)	(31)
	27,644	(16,448)
Changes in non-cash working capital		
Cash in transit	(231)	(262)
Accounts receivable	(2,138)	(1,158)
Other assets	(118)	(66)
Accounts payable and accrued liabilities	(458)	612
Salaries payable	(15,400)	16,416
Vacation, overtime and compensatory leave payable	(862)	178
Deferred revenue	477	(1)
Net financial resources provided (used) by operating activities	8,914	(729)
Investing activities		
Acquisition of capital assets	(2,374)	(4,180)
Net financial resources used in investing activities	(2,374)	(4,180)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	6,540	(4,909)
Accumulated net charge against the Fund's authority, beginning of year	29,070	33,979
Accumulated net charge against the Fund's authority, end of year	35,610	29,070

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Canadian Grain Commission Revolving Fund ("CGC", the "Revolving Fund" or the "Fund") derives its authority from the *Canada Grain Act*. The CGC's mandate as set out in the Act is to, in the interest of grain producers, establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and to ensure a dependable commodity for domestic and export markets.

The Canadian Grain Commission Revolving Fund was established under *Appropriation Act No. 6, 1994-1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which cannot exceed $2,000,000 at any time.

In the fall of 2012, two initiatives were announced that have impacted the services and organizational structure of the CGC. Firstly, Bill C-45, containing proposed amendments to the *Canadian Grain Act*, was introduced in Parliament. Secondly, on November 1, 2012, the CGC launched consultations on CGC user fees that reflected an updated *Canada Grain Act* and streamlined CGC operations. Bill C-45 received Royal Assent on December 14, 2012. The amendments to the *Canada Grain Act* came into force on August 1, 2013. Updated user fees took effect August 1, 2013 concurrent with changes to the *Canadian Grain Act*. In response to both the legislative changes and restructured user fees, the CGC had adjusted its workforce (Note 6), organizational design, and operations.

Fiscal year 2013-2014 is a transition year for the CGC. The revised funding model which came into effect on August 1, 2013 is based on full cost recovery through user fees and ongoing appropriations. Until the implementation of this model, the CGC was funded through its ongoing appropriations, fees collected and special appropriation.

In accordance with the Government's policy on self-insurance, the CGC does not carry its own insurance. The CGC is not subject to income tax.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from generally accepted accounting principles for the public sector because employee vacation, severance liabilities and employee termination benefits are based on management's estimate of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

a. Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the estimated useful life of capital assets and the liabilities for employee vacation, severance benefits and employee termination benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

b. Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as inspection and weighing activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenue. Deferred revenue is primarily received for licensing fees which usually cover a 12 month period.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

c. Expense recognition

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

d. Cash in transit

Cash in transit includes cash and cheques received prior to March 31 but not deposited until the subsequent year.

e. Parliamentary, special and employee termination benefit appropriation

The ongoing parliamentary appropriation received for the Grain Quality Research program and Internal Audit expenditures has been recorded as revenue of the Fund.

The special appropriation received to maintain cost recovery levels has been recorded as revenue of the Fund.

The special appropriation received to cover affected employees' termination benefits has been recorded as revenue to the Fund.

f. Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority is the amount of the Revolving Fund's non-lapsing authority that has been accumulated since its inception.

g. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

h. Capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All capital assets and leasehold improvements with a cost equal to or greater than $10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (term of the lease)

i. Vacation, overtime and compensatory leave

Vacation, overtime and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

j. Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

k. Employee termination benefits

Employees affected by the amendments to the *Canada Grain Act* are entitled to termination benefits. The CGC was committed to the continued implementation of legislative change and restructured user fees for August 1, 2013. An obligation relating to the employee termination benefits based on management's best estimate was initially set up as a liability as of March 31, 2013 and continues to be revised as information becomes available.

l. Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

m. Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

n. Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

3. Accounts receivable

	2014	2013
	(in thousands of dollars)	
Receivables from related parties	1,251	59
Outside parties	8,379	7,435
	9,630	7,494
Less: allowance for doubtful accounts	(1)	(2)
	9,629	7,492

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

4. Capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Dispositions	Closing balance	2014	2013
					(in thousands of dollars)					
Scientific equipment	16,512	1,406	(1,657)	16,261	13,227	1,226	(1,607)	12,846	3,415	3,285
Office equipment and furniture	701		(57)	644	694	3	(57)	640	4	7
Operational equipment	1,775	265	(2)	2,038	572	138	(2)	708	1,330	1,203
Motor vehicles	292	124	(18)	398	210	23	(18)	215	183	82
Computer equipment and software	8,660	551	(277)	8,934	6,966	867	(277)	7,556	1,378	1,694
Leasehold improvements	6,864	290	(209)	6,945	5,161	346	(135)	5,372	1,573	1,703
	34,804	2,636	(2,220)	35,220	26,830	2,603	(2,096)	27,337	7,883	7,974

5. Accounts payable and accrued liabilities

	2014	2013
	(in thousands of dollars)	
Payable to related parties	601	1,069
Outside parties	595	585
	1,196	1,654

6. Salaries payable

With the legislative changes to the *Canada Grain Act*, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs. As the changes were implemented, employees received their termination benefits and there is a portion of these benefits payable in future years.

	2014	2013
	(in thousands of dollars)	
Employee termination liability, beginning of year	15,887	
Expense for the year	(1,216)	16,045
Benefits paid during the year	(13,005)	(158)
Employee termination liability, end of year	1,666	15,887
Other salary costs including benefits	1,658	2,837
Salaries payable	3,324	18,724

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

7. Employee severance benefits liability

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently calculated based on the actual severance owed to each employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. All collective agreements for the CGC have been negotiated and severance benefits have ceased to accumulate. Employees are being given the option to liquidate immediately or collect upon departure from the public service.

	2014	2013
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	12,057	11,268
Expense for the year	1,027	1,630
Benefits paid during the year	(7,367)	(841)
Employee severance benefits liability, end of year	5,717	12,057
Current portion of employee severance benefits liability	(2,984)	(1,739)
Long-term portion of employee severance benefits liability	2,733	10,318

8. Parliamentary, special and employee termination benefits appropriation

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

Appropriation authorities provided and used:

	2014	2013
	(in thousands of dollars)	
Total appropriation funds provided	37,600	32,252
Employee termination benefits:		
Frozen allotment (lapsed)	(1,686)	
Under-spent (lapsed)	(972)	
Current year appropriation funds provided and used	34,942	32,252

Total current year appropriation funds provided and used consists of:

	2014	2013
	(in thousands of dollars)	
Special appropriation	16,927	26,800
Employee termination benefits appropriation	12,568	
Parliamentary appropriation	5,447	5,452
Current year appropriation funds provided and used	34,942	32,252

Canadian Grain Commission Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

9. Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2014	2013
	(in thousands of dollars)	
Employee severance benefits liability	5,717	12,057
Resources included in working capital	(5,345)	(486)
Resources available for operational purposes	35,238	17,499
Total accumulated net charge against the Fund's authority	35,610	29,070

10. Contractual obligations

CGC leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts are as follows:

	(in thousands of dollars)
2015	4,028
2016	3,340
2017	3,330
2018	3,243
2019 and thereafter	12,401

11. Contingent liabilities

In the normal course of its operations, CGC may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2014, one claim is outstanding against CGC, as noted below.

CGC is named as a defendant in a claim alleging damages and costs. The matter is still pending and the outcome of this claim is not determinable at this time. The potential financial impact of this case cannot be estimated. No accrual for this contingency has been made in the financial statements.

Canadian Grain Commission Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

12. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2014	2013
	(in thousands of dollars)	
Employer's contribution to employee benefit plans	11,654	13,035
Rent	4,758	4,522
Professional and special services		
Audit and accounting services	137	138
Consulting services	164	192
Legal services	402	503
Translation services	287	406
Other	148	232
	17,550	19,028

Included in accounts receivable, accounts payable, and salaries payable at year end are the following amounts with related parties:

	2014	2013
	(in thousands of dollars)	
Accounts receivable	1,251	59
Accounts payable	601	1,069
Employer's contribution to employee benefit plans payable	1,083	1,317

13. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation, overtime and compensatory leave payable, and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate and which approximates fair value. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2014, eight large integrated organizations accounted for 89 percent of the CGC's receivable balances (2013 - five organizations, 81 percent).

14. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2014 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

Sylvain Laporte
Commissioner of Patents, Registrar of Trade-marks and
Chief Executive Officer

David Enns
Chief Financial Officer

May 28, 2014

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	(4,358)	7,120	(688)	11,503
Add: items not requiring the use of funds	2,357	1,748	2,724	2,081
Operating source (use) of funds	(2,001)	8,868	2,036	13,584
Less: items requiring use of funds				
Net capital acquisitions	7,275	1,549	2,000	860
Net other assets and liabilities	8,328	8,772	10,898	2,270
Authority provided (used)	(17,604)	(1,453)	(10,862)	10,454

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(171,416)	(176,008)
Add: payables at year-end charges against the appropriation account after March 31	11,791	14,013
Less: amounts credited to the appropriation account after March 31	625	1,497
Other items	6,891	5,102
Net authority provided, end of year	(167,141)	(168,594)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	172,141	173,594

Canadian Intellectual Property Office Revolving Fund — *Continued*

Independent Auditors' Report

To the Deputy Minister of Industry Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office, which comprise the financial position as at March 31, 2014, the statements of operations and net liabilities, accumulated surplus and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Entity to comply with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Canadian Intellectual Property Office Revolving Fund as at and for the year ended March 31, 2014 are prepared, in all material respects, in accordance with section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Deputy Minister of Industry Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

Ottawa, Canada
May 28, 2014

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Petty cash	3	2
Accounts receivable		
Government of Canada	8	16
Outside parties	617	1,481
Unbilled revenues	6,857	7,943
Prepaid expenses	304	401
	7,789	9,843
Capital assets (Note 3)	3,955	4,155
Unbilled revenues	1,121	525
	12,865	14,523

	2014	2013
Liabilities		
Current		
Deposit accounts	3,173	4,910
Accounts payable		
Government of Canada	4,286	6,411
Outside parties	7,505	7,602
Deferred revenues	38,077	40,946
	53,041	59,869
Employee termination benefits (Note 4)	5,149	11,762
Deferred revenues	38,642	38,571
	43,791	50,333
Net Liabilities (Note 5)	(83,967)	(95,679)
	12,865	14,523

Contractual obligations (Note 6).

Contingencies (Note 10).

The accompanying notes form an integral part of these financial statements.

Statement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenues	151,869	149,024
Expenses		
Salaries and employee benefits	102,230	95,499
Professional services	28,658	28,338
Amortization of capital assets	1,749	2,081
Accommodation	8,172	8,181
Materials and supplies	1,167	913
Information	236	153
Communications	20	13
Travel	422	436
Freight and postage	504	408
Repairs and maintenance	876	821
Training	626	577
Rentals	90	101
Gain on disposal of capital assets	(1)	
	144,749	137,521
Net results of operations	7,120	11,503
Net liabilities, beginning of year	(95,679)	(99,086)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	4,592	(8,096)
Net liabilities, end of year	(83,967)	(95,679)

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund — *Continued*

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results	7,120	11,503
Add: Amortization of capital assets	1,749	2,081
Less: Gain on disposal of capital assets	(1)	
	8,868	13,584
Changes in working capital (Note 7)	(4,773)	(4,272)
Changes in other assets and liabilities		
Unbilled revenues	(596)	603
Employee termination benefits	(6,613)	388
Deferred revenues	71	(1,347)
	(7,138)	(356)
Net financial resources provided (used) by operating activities	(3,043)	8,956
Investing activities		
Acquisition of capital assets	(1,549)	(860)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	(4,592)	8,096
Accumulated net charge against the Fund's authority, beginning of year	176,008	167,912
Accumulated net charge against the Fund's authority, end of year	171,416	176,008

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and had an authorized limit of $15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from $15,000,000 to $5,000,000. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- services received without charge from other government departments are not reported as expenses;
- vacation pay and employee termination benefits liability are based on management's estimates rather than based on actuarial valuations; and
- contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

a. Revenue recognition

Fees received for processing patent, trade-mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

b. Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Software	3 years
Hardware	3-5 years
Equipment	10 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

c. Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of termination benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements are providing three options to address the balances accumulated to date. These include:

(1) a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement, or

(2) a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration, or

(3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund has been and will be required to draw down on the Employee Termination Benefit liability as the collective agreements come into force.

d. Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

e. Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, the estimated useful lives of capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

3. Capital assets

Capital assets	Balance at April 1, 2013	Acquisitions	Transfers	Disposals	Balance at March 31, 2014
	(in thousands of dollars)				
Leasehold improvements	22,434				22,434
Software	10,623	53	498		11,174
Hardware (1)	298	240		24	514
Equipment					
Furniture	470	24			494
Systems	21,651			251	21,400
Assets under development					
Systems under development	891	1,472	(498)		1,865
Total	56,367	1,789		275	57,881

Accumulated amortization	Balance at April 1, 2013	Amortization	Disposals	Balance at March 31, 2014
	(in thousands of dollars)			
Leasehold improvements	22,152	67		22,219
Software	9,833	686		10,519
Hardware (1)	180	258	24	414
Equipment	26			26
Furniture	145	47		192
Systems	19,876	931	251	20,556
Assets under development				
Systems under development				
Total	52,212	1,989	275	53,926
Net book value	4,155			3,955

(1) An adjusting entry of $240,373 was recorded in acquisitions in fiscal year 2013-2014 to account for equipment that had been purchased in prior years but had not been capitalized. Since these acquisitions were for assets that had attained their expected useful life, an equivalent amount was recorded in the accumulated amortization account. This transaction had no impact on Canadian Intellectual Property Office's cash position for fiscal year 2013-2014, as the original disbursement was made in prior years. The acquisitions cost and amortization net of the adjustments is $1,549,099 and $1,748,966, respectively.

4. Employee termination benefits

As a result of the elimination of the accumulation of termination benefits and the subsequent introduction of the three options to address the accumulated balances, which were summarized in Note 2, the Fund was required to pay out $6,315,213 during fiscal year 2013-2014. The Employee Termination Benefit liability had been adjusted accordingly.

	2014	2013
	(in thousands of dollars)	
Employee termination benefits beginning of year	11,762	11,374
Benefits paid during the year		
For Retirement and Departures from the Public Service	(705)	(589)
For Employees who Opted to Cash out their Accumulated Balances as per the New Collective Agreements	(6,315)	(343)
Expense for the year	407	1,320
Employee termination benefits end of year	5,149	11,762

Canadian Intellectual Property Office Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

5. Net liabilities

Accumulated Net Charge Against the Fund's Authority ("ANCAFA")

The accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

Accumulated surplus

The accumulated surplus is an accumulation of the annual net results of operations including the absorption of the opening including the absorption of the opening deficit of $9,448,000 upon establishment of the Revolving Fund.

	2014	2013
	(in thousands of dollars)	
Accumulated surplus, beginning of year	80,329	68,826
Net results of operations	7,120	11,503
Accumulated surplus, end of year	87,449	80,329
ANCAFA, end of year	(171,416)	(176,008)
Net liabilities	(83,967)	(95,679)

6. Contractual obligations

The Fund is engaged in contractual obligations for:

Information Technology Services with Shared Services Canada:

	(in thousands of dollars)
2015	5,107

Operating leases for its office premises:

	(in thousands of dollars)
2015	7,263
2016	7,195
2017	7,138
2018	7,157
2019	5,438
	34,191

The preceding amounts represent only the leases for office premises that were signed and in force as at March 31, 2014.

Searching Services and Access to on-line databases:

	(in thousands of dollars)
2015	1,771
2016	299
2017	68
	2,138

Canadian Intellectual Property Office Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

Translation:

	(in thousands of dollars)
2015	1,096

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2014	2013
	(in thousands of dollars)	
Accounts receivable	872	(63)
Unbilled revenues (short term)	1,086	(983)
Prepaid expenses	97	181
Deposit accounts	(1,737)	775
Accounts payable	(2,222)	(2,680)
Deferred revenues (short term)	(2,869)	(1,502)
	(4,773)	(4,272)

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on Special Revenue Spending Authorities. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

Steve Suttie
Executive Director,
Canadian Pari-Mutuel Agency

Matt Shea
Director General,
Finance and Resource Management Services
Deputy Chief Financial Officer

Pierre Corriveau
Assistant Deputy Minister, Corporate Management
Chief Financial Officer

May 26, 2014

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	(540)	1,856	300	1,454
Add: items not requiring use of funds	417	459	448	464
Operating source (use) of funds	(123)	2,315	748	1,918
Less: items requiring use of funds				
Net capital acquisitions	200	(5)	700	498
Net other assets and liabilities		162		180
Authority provided (used)	(323)	2,158	48	1,240

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(5,357)	(3,855)
Add: payables at year-end charges against the appropriation after March 31	401	1,046
Less: amounts credited to the appropriation after March 31	116	105
Net authority provided, end of year	(5,072)	(2,914)
Transfer from Treasury Board - paylist requirements (Vote 30) (Note 1)	503	503
Less: refund to Treasury Board	(101)	(51)
Authority limit (Note 1)	2,000	2,000
Unused authority carried forward	7,474	5,366

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

May 28, 2014

Independent Auditor's Report

To the Assistant Deputy Minister, Corporate Management, Agriculture and Agri-Food Canada

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and net assets, and cash flow for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Emphasis of matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the information and use of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada for reporting on the use of the Fund's authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Cash in transit	97	49
Accounts receivable		
Government of Canada	21	56
Outside parties (Note 3)	274	312
Accountable advances to employees	1	1
Prepaid expenses	12	
	405	418
Long-term		
Capital assets (Note 4)		
At cost	4,608	4,906
Less: accumulated amortization	(3,077)	(2,958)
	1,531	1,948
	1,936	2,366

	2014	2013
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	47	55
Outside parties		
Accounts payable	341	898
Vacation pay	199	231
Current portion of the employee termination benefits liability (Note 5)	13	93
	600	1,277
Long-term		
Employee termination benefits liability (Note 5)	92	199
Net assets (Note 6)	1,244	890
	1,936	2,366

Contractual obligations (Note 7).
Contingent liabilities (Note 9).
Economic dependence (Note 10).

The accompanying notes form an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Statement of Operations and Net Assets for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenues		
Pari-mutuel levy	10,152	10,671
Other revenues	79	58
	10,231	10,729
Operating expenses		
Salaries and employee benefits	3,758	3,657
Provision for employee termination benefits	47	22
Professional and special services		
Drug control	2,539	3,325
Drug research	291	285
Other	385	476
Transportation and telecommunications	266	429
Rentals	525	520
Amortization of capital assets	417	448
Utilities, materials and supplies	90	110
Other expenses	57	3
	8,375	9,275
Net results	1,856	1,454
Net assets, beginning of year	890	1,270
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(1,502)	(1,834)
Net assets, end of year	1,244	890

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities:		
Net results	1,856	1,454
Items not affecting the use of cash:		
Provision for employee termination benefits (Note 5)	47	22
Amortization of capital assets	417	448
Gain on disposal of capital assets	(5)	(6)
	2,315	1,918
Changes in current assets and liabilities (Note 8)	(584)	460
Payment of employee termination benefits (Note 5)	(234)	(46)
Net financial resources provided by operating activities	1,497	2,332
Investing activities:		
Purchase of capital assets		(506)
Proceeds from disposal of capital assets	5	8
Net financial resources provided (used) by investing activities	5	(498)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	1,502	1,834
Accumulated net charge against the Fund's authority, beginning of year	3,855	2,021
Accumulated net charge against the Fund's authority, end of year	5,357	3,855

The accompanying notes form an integral part of these financial statements..

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund ("CPMA" or the "Fund") was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board") for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

On March 21, 2012, CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of $503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for CPMA employees who have opted for the immediate cash-out of accumulated severance pay. CPMA is to repay Treasury Board over 10 years, starting in the fiscal year ended March 31, 2013.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employees' vacation pay is based on management's estimates of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

a. Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee vacation pay, employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

b. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

c. Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks.

d. Capital assets

Capital assets are recorded at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	3 to 5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining of the occupancy instrument or useful life of the improvement

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

e. Pension plan

Employees of CPMA are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against CPMA. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies.

f. Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

g. Employee termination benefits

Employees of CPMA are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government of Canada as a whole.

h. Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in CPMA's financial statements in regards to unused sick leave.

3. Accounts receivable — outside parties

Outside parties accounts receivable are as follows:

	2014	2013
	(in thousands of dollars)	
Receivables	274	312

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

4. Capital assets

Capital assets	Opening balance	Acquisitions	Disposals	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,855		(298)	1,557
Electronic data processing equipment	1,493			1,493
Automotive	59			59
Buildings	575			575
Leasehold improvements	816			816
Land	98			98
Assets under construction	10			10
Total	4,906		(298)	4,608

Accumulated amortization	Opening balance	Amortization	Disposals	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,079	115	(298)	896
Electronic data processing equipment	444	288		732
Automotive	56	2		58
Buildings	575			575
Leasehold improvements	804	12		816
Total	2,958	417	(298)	3,077
Net book value	1,948			1,531

5. Employee termination benefits liability

The Fund provides termination benefits to its employees based on eligibility, years of service and salary at termination of employment. These termination benefits are not pre-funded and will be paid from future authorities.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of termination benefits under the employee termination pay program ceased for these employees commencing in 2011. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding termination benefit liability.

	2014	2013
	(in thousands of dollars)	
Employee termination benefits liability, beginning of year	292	316
Employee termination benefits paid during the year	(234)	(46)
Provision for employee termination benefits	47	22
Employee termination benefits liability, end of year	105	292
Less: current portion of employee termination benefits liability	13	93
Long-term portion of employee termination benefits liability	92	199

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

6. Net assets

	2014	2013
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(5,357)	(3,855)
Accumulated surplus	6,601	4,745
	1,244	890

Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

7. Contractual obligations

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows:

	(in thousands of dollars)
2015	145
2016	38
2017	30
2018	29
2019 and thereafter	94

8. Changes in current assets and liabilities

	2014	2013
	(in thousands of dollars)	
Cash in transit	(48)	30
Accounts receivable		
Government of Canada	35	(26)
Outside parties — accounts receivable	38	(24)
Prepaid expenses	(12)	
Accounts payable and accrued liabilities		
Government of Canada	(8)	28
Outside parties — accounts payable	(557)	468
Outside parties — vacation pay	(32)	(16)
	(584)	460

9. Contingent liabilities

In the normal course of its operations, the CPMA becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

Canadian Pari-Mutuel Agency Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

10. Economic dependence

CPMA is funded solely by a federal levy on pari-mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada - the Woodbine Racetrack ("Woodbine") in Toronto, Ontario.

Woodbine generated $5,416,424 (2013 — $5,644,044) or 53 percent (2013 — 53 percent) of CPMA's total pari-mutuel levy for the year ending March 31, 2014. As at March 31, 2014, $111,848 (2013 — $104,785) or 41 percent (2013 — 34 percent) of CPMA's accounts receivable were owed from this organization.

CORCAN Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Lynn R. Garrow B.Soc(Crim), MBA
Chief Executive Officer
CORCAN

Jacqueline A Goudal, CPA, CMA
Director, CORCAN Financial Services
Corporate Services Sector

May 29, 2014

CORCAN Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results		(2,276)		(1,664)
Add: items not requiring use of funds	3,300	1,930	1,737	2,552
Operating source (use) of funds	3,300	(346)	1,737	888
Less: items requiring use of funds				
Net capital acquisitions	2,500	195	2,301	638
Net other assets and liabilities	2,100	(322)	(2,301)	1,507
Authority provided (used)	(1,300)	(219)	1,737	(1,257)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(7,870)	(10,322)
Add: payables at year-end charges against the appropriate after March 31	8,521	10,122
Less: amounts credited to the appropriation after March 31	914	283
Net authority provided, end of year	(263)	(483)
Authority limit	5,000	5,000
Unused authority carried forward	5,263	5,483

CORCAN Revolving Fund — *Continued*

Independent Auditors' Report

To the Commissioner of Correctional Service Canada

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2014, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the CORCAN Revolving Fund as at and for the year ended March 31, 2014 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board Canada.,

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 29, 2014

CORCAN Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Accounts receivable (Note 4)	2,839	1,819
Inventories (Note 5)	10,895	12,655
Capital assets, held for sale (Note 6)	1,380	
Other	2	4
	15,116	14,478
Long-term		
Capital assets (Note 6)		
At cost	34,008	34,748
Less: accumulated amortization	25,111	23,868
	8,897	10,880
Less: current capital assets, held for sale	1,380	
Net	7,517	10,880
	22,633	25,358

	2014	2013
Liabilities and Net Assets		
Current		
Accounts payable (Note 7)	7,835	9,229
Deferred revenue	249	597
Vacation pay and salary accrual	2,261	2,083
	10,345	11,909
Long-term		
Employee termination benefits (Note 8)	1,247	2,269
Net assets (Note 10)	11,041	11,180
	22,633	25,358

Contractual obligations (Note 9).
Contingencies (Note 13).

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund — *Continued*

Statement of Operations and Net Assets for the Year ended March 31
(in thousands of dollars)

	2014	2013
Revenues (Note 3 and Note 11)	68,309	68,609
Cost of goods sold (Note 11)	73,648	73,281
Gross Margin	(5,339)	(4,672)
Other revenue		
Training and correctional fees (Note 3)	18,051	17,952
Miscellaneous	150	398
	18,201	18,350
Expenses (Note 12)		
National/regional headquarters	8,526	9,201
Employment and employability programs	3,221	2,791
Selling and marketing	3,391	3,352
	15,138	15,344
Net results from continuing operations	(2,276)	(1,666)
Capital asset impairment loss (Note 6)	(315)	
Net results	(2,591)	(1,666)
Net assets, beginning of year	11,180	12,905
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	2,452	(59)
Net assets, end of year (Note 10)	11,041	11,180

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund — *Continued*

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results from continuing operations	(2,276)	(1,666)
Items not affecting cash:		
Termination benefits expense (Note 8)	67	469
Amortization (Note 6)	1,854	2,121
Loss on disposal/write down of capital assets	9	(38)
	(346)	886
Changes in non-cash working capital:		
Accounts receivable	(1,020)	2,365
Inventories	1,760	(1,011)
Other	2	24
Employee termination benefits	(1,089)	(406)
Accounts payable	(1,394)	(770)
Deferred revenue	(348)	(164)
Vacation pay and salary accrual	178	(227)
Net financial resources provided (used) by operating activities	(2,257)	697
Investing activities		
Capital asset acquisitions	(196)	(678)
Proceeds on disposal of capital assets	1	40
Net financial resources used in investing activities	(195)	(638)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	(2,452)	59
Accumulated net charge against the Fund's authority, beginning of year	10,322	10,263
Accumulated net charge against the Fund's authority, end of year	7,870	10,322

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

a. Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board's reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows:

- Employee's vacation pay liability is based on management's estimates of the liability. Termination benefit liability is based on valuations provided by Treasury Board to management.
- Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.
- Services received without charge from other government departments are not reported as expenses.

b. Recognition of revenues and expenses

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectability is reasonably assured.

Revenues is accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue. Revenue that has been received but not yet earned is recorded as deferred revenue.

For construction contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrued to employees under their respective terms of employment.

c. Net cash provided by government

CORCAN operates within the Consolidated Revenue Fund, which is administered by the Receiver General of Canada. All cash received by CORCAN is deposited to the Consolidated Revenue Fund and all cash disbursements made by CORCAN are paid from the Consolidated Revenue Fund. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

d. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

e. Inventories

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site by site basis.

f. Capital assets

Capital assets with an initial cost of $10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Other	3 years

g. Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

h. Employee termination benefits

Employees of CORCAN, as stipulated under their collective agreement, are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

i. Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

j. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable and accounts payable. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

k. Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

3. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities, financial systems, human resource services and corporate financial services. The cost of these services is not included as an expense in CORCAN's Statement of Operations and Net Assets.

The Correctional and Training fee's purpose is to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost- effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, IT desktop and other telecommunication support and services, cheque issuance services and legal services provided by Public Works and Government Services Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's Statement of Operations and Net Assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2014	2013
	(in thousands of dollars)	
Correctional Service of Canada		
Trade revenue	28,314	25,391
Training, correctional and other fees	18,051	17,952
Other Government Departments		
Trade revenue	32,902	37,069
	79,267	80,412

4. Accounts receivable

	2014	2013
	(in thousands of dollars)	
Government of Canada	1,297	283
Outside parties	1,579	1,727
	2,876	2,010
Allowance for doubtful accounts	(37)	(191)
	2,839	1,819

5. Inventories

	2014	2013
	(in thousands of dollars)	
Raw materials	5,559	5,577
Work in progress	348	384
Finished goods	5,336	7,724
	11,243	13,685
Provision for obsolete inventory	(348)	(1,030)
	10,895	12,655

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

6. Capital assets

Capital assets	Opening balance	Acquisitions	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	31,045	196	785	30,456
Leasehold improvements	1,343			1,343
Vehicle fleet	2,246		151	2,095
Other	114			114
	34,748	196	936	34,008

Accumulated amortization	Opening balance	Amortization	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	20,941	1,621	461	22,101
Leasehold improvements	874	135		1,009
Vehicle fleet	1,988	81	150	1,919
Other	65	17		82
	23,868	1,854	611	25,111

	2014 Net book value	2013 Net book value
	(in thousands of dollars)	
Equipment	8,355	10,104
Leasehold improvements	334	469
Vehicle fleet	176	258
Other	32	49
	8,897	10,880

The amortization expense for the year was $1,854,000 (2013 — $2,121,000).

In April 2012, the Government of Canada announced it would close operations at three Correctional Service Canada sites, including Leclerc Institution. The closures were completed in September 2013 as planned. The net book value of all capital assets at the Leclerc Institution owned by CORCAN as of March 31, 2014, were written down to $1,380,000 to reflect their estimated market value net of expected selling costs. This represents an impairment loss of $315,493 recorded in the Statement of Operations in the current year. There were no other CORCAN capital assets at the other two sites.

7. Accounts payable

	2014	2013
	(in thousands of dollars)	
Government of Canada	983	2,642
Outside parties	6,852	6,587
	7,835	9,229

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

8. Employee future benefits

Pension benefits: CORCAN's employees participate in the Public Service Pension Plan ("PSPP"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans' benefits and they are indexed to inflation.

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, important changes were made to the *Public Service Superannuation Act* (the act governing the PSPP) through the *Jobs and Growth Act*, 2012, including:

— Contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost-sharing ratio for employer/plan member contribution of 50:50 overtime; and

— The age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

CORCAN's responsibility with regards to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Termination Benefit: following the ratification of new collective agreements, the unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board had subsequently eliminated severance benefits for voluntary separation for the executive and non-represented employees. At March 31, 2014, there were no CORCAN employees with collective agreements where severance pay had not been eliminated.

Employees were given three payment options: a single and immediate cash-out of their severance pay, a deferral of this payment to when they terminate their employment or a combination of both options.

As of March 31, 2014, 340 payments have been processed for CORCAN employees who have opted for an immediate single or partial severance payment.

Information about the termination benefits, measured as at March 31, is as follows:

	2014	2013
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year	2,269	2,206
Expenses for the year	67	469
Benefits paid during the year	(1,089)	(406)
Accrued benefit obligation, end of the year	1,247	2,269

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements for a total amount of $3,552,390. These commitments are related to the Kingston warehouse, the lease for national corporate office space and other minor commitments. The amount paid during the year was $1,131,000 (2013 — $1,127,000).

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2014	1,500
2015	1,298
2016	624
2017	124
2018 and thereafter	6
	3,552

CORCAN Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

10. Net assets

	2014	2013
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charges against the Fund's authority	(7,870)	(10,322)
Accumulated deficit	(11,631)	(9,040)
Net assets, end of year	11,041	11,180

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority represents the amount of the Fund's non-lapsing authority that has been used (provided) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

11. Segmented information

Year ended March 31, 2014	Manufacturing	Construction	Textile	Services	Other	Total
			(in thousands of dollars)			
Revenues	41,318	13,822	7,259	5,910		68,309
Cost of Goods Sold	43,965	14,144	7,796	7,743		73,648
Gross Margin	(2,647)	(322)	(537)	(1,833)		(5,339)
Identifiable assets:						
Financial Assets	1,495	237	73	830	204	2,839
Inventories	8,839		1,527	529		10,895
Capital assets (net)	5,938	104	91	2,374	390	8,897
Amortization of capital assets	1,300	41	26	313	174	1,854

Year ended March 31, 2013	Manufacturing	Construction	Textile	Services	Other	Total
			(in thousands of dollars)			
Revenues	43,968	13,336	5,646	5,659		68,609
Cost of Goods Sold	46,655	13,406	6,352	6,868		73,281
Gross Margin	(2,687)	(70)	(706)	(1,209)		(4,672)
Identifiable assets:						
Financial Assets	730	311	100	647	31	1,819
Inventories	10,370		1,854	431		12,655
Capital assets, net	7,051	145	117	3,002	565	10,880
Amortization of capital assets	1,339	96	31	463	192	2,121

CORCAN Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

12. Expenses

	2014	2013
	(in thousands of dollars)	
Salaries and employee benefits	9,030	8,976
Professional and special services	3,745	3,932
Rentals	1,436	1,325
Transportation and communications	312	434
Utilities, materials and supplies	310	442
Other expenditures	184	116
Purchased repair and maintenance	82	70
Information	39	49
	15,138	15,344

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no significant claims exist as of March 31, 2014.

14. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Defence Production Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2014.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pablo Sobrino
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 27, 2014

Defence Production Revolving Fund

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Joint authority limit (Note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

Defence Production Loan Account

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Joint authority limit (Note 1)	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward		

Defence Production Revolving Fund — *Concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2014

1. Authority and purpose

The Defence Production Revolving Fund ("the Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed $100,000,000 at any time.

Geomatics Canada Revolving Fund

Statement of Management Responsability

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with Treasury Board of Canada Secretariat accounting standards which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

Marc Bélisle, CPA, CA
Corporate Management and Services Sector
Deputy Chief Financial Officer

Kami Ramcharan, CMA
Assistant Deputy Minister,
Corporate Management and Services Sector
Chief Financial Officer

May 28, 2014

Geomatics Canada Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	100	(15)	100	(245)
Add: items not requiring use of funds				
Amortization of capital assets				7
Loss on disposal of capital assets				12
Operating source (use) of funds	100	(15)	100	(226)
Less: items requiring use of funds				
Net other assets and liabilities		147		(114)
Authority provided (used)	100	(162)	100	(112)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(1,443)	(1,762)
Add: payables at year-end charges against the appropriation after March 31	543	449
Less: amounts credited to the appropriation after March 31	935	684
Net authority provided, end of year	(1,835)	(1,997)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	6,835	6,997

Geomatics Canada Revolving Fund — *Continued*

Independent Auditor's Report

To the Assistant Deputy Minister and Chief Financial Officer, Natural Resources Canada

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2014, and the statements of operations and net liabilities, accumulated surplus and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of Section 6 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 6 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2014 are prepared, in all material respects, in accordance with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

Deloitte LLP
Chartered Professional Accountants,
Chartered Accountants
Licensed Public Accountants

May 28, 2014

Geomatics Canada Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Accounts receivable		
Government of Canada	764	627
Outside parties (Note 4)	67	70
Inventory (Note 5)	18	19
Prepaid expenses	20	20
	869	736
Capital assets (Note 6)		
At cost	2,868	2,951
Less: accumulated amortization	2,839	2,922
	29	29
	898	765

	2014	2013
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	411	622
Outside parties		
Accounts payable	249	207
Vacation pay	13	17
	673	846
Long-term		
Employee termination benefits liability	68	66
Net assets (liabilities) (Note 8)	157	(147)
	898	765

Contingencies (Note 10).

The accompanying notes form an integral part of these financial statements.

Geomatics Canada Revolving Fund — *Continued*

Statement of Operations and Net Assets (Liabilities) for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenues		
Products	445	534
Services	2,060	1,817
Consulting	115	
	2,620	2,351
Cost of sales		
Products	33	124
Income before direct and indirect expenses	2,587	2,227
Direct expenses		
Salaries	450	464
Employee benefits	116	126
Transportation and communication	8	17
Professional and special services	1,282	1,253
Rentals	46	45
Purchased repair and upkeep	26	13
Utilities, materials and supplies	252	103
Other expenditures	4	7
	2,184	2,028
Indirect expenses		
Loss on disposal of capital assets		12
Corporate and sector services	338	355
Occupancy	75	72
Amortization of capital assets		7
Change in employee termination benefits liability	2	3
Inventory obsolescence adjustment	3	(5)
	418	444
Total expenses	2,602	2,472
Net results	(15)	(245)
Net liabilities, beginning of year	(147)	(468)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	319	566
Net assets (liabilities), end of year	157	(147)

The accompanying notes form an integral part of these financial statements.

Geomatics Canada Revolving Fund — *Continued*

Statement of Accumulated Surplus for the year ended March 31
(in thousands of dollars)

	2014	2013
Balance, beginning of year	177	422
Net results for the year	(15)	(245)
Balance, end of year	162	177

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results from continuing operations	(15)	(245)
Items not affecting cash		
Amortization of capital assets		7
Loss on disposal of capital assets		12
	(15)	(226)
Changes in non-cash working capital items (Note 3)	(306)	(343)
Changes in employee termination benefits liability	2	3
Net financial resources used by operating activities and change in the accumulated net charge against the Fund's authority, during the year	(319)	(566)
Accumulated net charge against the Fund's authority, beginning of year	1,762	2,328
Accumulated net charge against the Fund's authority, end of year	1,443	1,762

The accompanying notes form an integral part of these financial statements.

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-1994*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with Treasury Board on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

2. Significant accounting policies

a. Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Public Sector Accounting Standards because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

b. Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known. The most significant estimates used in the preparation of the financial statements are the amount of accrued liabilities, the estimated useful lives of capital assets and the allowance for doubtful accounts.

c. Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year contracts, revenues are recognized on a straight-line basis over the term of the contract.

d. Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

e. Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

f. Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

g. Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

h. Corporate and sector services

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

3. Information included in the Statement of Cash Flows

	2014	2013
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	(137)	32
Outside parties	3	216
Inventory	1	(6)
Prepaid expenses		(1)
Accounts payable and accrued liabilities		
Government of Canada	(211)	(488)
Outside parties	38	(96)
Total	(306)	(343)

4. Accounts receivable with outside parties

	2014	2013
	(in thousands of dollars)	
Receivables	106	138
Allowance for doubtful accounts	(39)	(68)
Total	67	70

5. Inventory

	2014	2013
	(in thousands of dollars)	
Topographic maps	309	307
Geographic maps	19	19
Provision for inventory obsolescence (maps)	(310)	(307)
Total	18	19

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

6. Capital assets

Capital assets	Balance at beginning of year	Disposals	Balance at end of year
	(in thousands of dollars)		
Computer equipment	1,267	(81)	1,186
Furniture	12	(2)	10
Mechanical equipment	398		398
Office equipment	5		5
Printing equipment	988		988
Scientific equipment	281		281
Total	2,951	(83)	2,868

Accumulated amortization	Balance at beginning of year	Disposals	Balance at end of year
	(in thousands of dollars)		
Computer equipment	1,239	(81)	1,158
Furniture	12	(2)	10
Mechanical equipment	398		398
Office equipment	4		4
Printing equipment	988		988
Scientific equipment	281		281
Total	2,922	(83)	2,839
Net book value	29		29

Geomatics Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

7. Information by activity

	2014			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	14	1,926	115	2,055
External customers	431	134		565
Total revenue	445	2,060	115	2,620
Cost of sales	33			33
Income before direct and indirect expenses	412	2,060	115	2,587
Direct expenses	295	1,789	100	2,184
Indirect expenses	104	299	15	418
Total expenses	399	2,088	115	2,602
Net results from continuing operations	13	(28)		(15)
Identifiable assets				
Financial assets	65	804		869
Capital assets (net)		29		29

	2013			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4	1,673		1,677
External customers	530	144		674
Total revenue	534	1,817		2,351
Cost of sales	124			124
Income before direct and indirect expenses	410	1,817		2,227
Direct expenses	436	1,592		2,028
Indirect expenses	127	317		444
Total expenses	563	1,909		2,472
Net results from continuing operations	(153)	(92)		(245)
Identifiable assets				
Financial assets	38	698		736
Capital assets (net)	1	28		29
Amortization of capital assets		7		7

8. Net assets (liabilities)

	2014	2013
	(in thousands of dollars)	
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(1,443)	(1,762)
Accumulated surplus	162	177
Net assets (liabilities)	157	(147)

Geomatics Canada Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada Departments, Agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

10. Contingencies

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years cannot be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

National Film Board Revolving Fund

Statement of Management Responsibility

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2014, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's Departmental Performance Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Board will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board Policy on Internal Control.

In the interim, the Board has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2014, in accordance with the Treasury Board Policy on Internal Control, and the results and action plan are summarized in the annex which can be found on the National Film Board Website.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

Approved by:

Claude Joli-Coeur
Interim Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology
CFO, COO & CTO

July 9, 2014

National Film Board Revolving Fund — *Continued*

Statement of Authority Used (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Cost of operation	(69,289)	(62,466)	(70,435)	(66,278)
Add: items not requiring use of funds		(1,959)		629
Operating use of funds	(69,289)	(64,425)	(70,435)	(65,649)
Less: items requiring use of funds				
Net capital acquisitions		2,162		2,514
Net other assets and liabilities		279		589
Authority used	(69,289)	(66,866)	(70,435)	(68,752)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Credit balance in the accumulated net charge against the Fund's authority	2,518	3,972
Add: payables at year-end charges against the credit account after March 31	6,994	5,261
Net authority used, end of year	9,512	9,233
Authority limit	15,000	15,000
Unused authority carried forward	5,488	5,767

National Film Board Revolving Fund — *Continued*

Independent Auditor's Report

To the Minister of Canadian Heritage and Official Languages

Report on the Financial Statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at March 31, 2014, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Film Board as at March 31 2014, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

René Béliveau, CPA auditor, CA
Principal,
for the Auditor General of Canada

Montréal, Canada
July 9, 2014

National Film Board Revolving Fund — *Continued*

Statements of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Liabilities		
Accounts payable and accrued liabilities (Note 4)	6,042	6,300
Accrued salaries	530	405
Vacation pay and accrual for salary revision	350	320
Deferred revenue	375	477
Lease obligation for tangible capital assets (Note 5)		65
Employee future benefits (Note 6)	2,655	5,838
Total net liabilities	9,952	13,405

	2014	2013
Financial assets		
Cash		3
Due from the Consolidated Revenue Fund	3,896	2,507
Accounts receivable (Note 7)	2,271	2,694
Deposits	277	255
Total net financial assets	6,444	5,459
Departmental net debt	3,508	7,946
Non-financial assets		
Prepaid expenses	342	472
Inventory	99	156
Tangible capital assets (Note 8)	6,414	6,544
Total non-financial assets	6,855	7,172
Departmental net financial position	3,347	(774)

Contractual obligations (Note 9).
Contingent liabilities (Note 10).

The accompanying notes form an integral part of these financial statements.

Approved by Board of Trustees:

Claude Joli-Coeur
Member

Mary-Lynn Charlton
Member

National Film Board Revolving Fund — *Continued*

Statement of Operations and Departmental Net Financial Position for the year ended March 31
(in thousands of dollars)

	2014	2014	2013
	Planned results		
Expenses (Note 11a)			
English programming			
Production of films and other forms of visual presentation			
Board's program	21,132	19,684	21,266
Sponsored production and pre-sale	100	244	15
	21,232	19,928	21,281
French programming			
Production of films and other forms of visual presentation			
Board's program	15,369	14,057	14,858
Sponsored production and pre-sale	284	182	282
	15,653	14,239	15,140
Distribution	5,761	4,891	5,445
Marketing, accessibility and outreach	12,791	13,137	14,455
Digital development and applications	4,687	5,581	5,934
Internal services	8,881	8,665	9,069
	32,120	32,274	34,903
Total Expenses	69,005	66,441	71,324
Revenues (Note 11b)			
Institutional and educational	2,600	1,442	1,636
Television	750	755	809
Stock shots	500	524	352
Home video	700	445	339
Sponsored production and pre-sale	384	476	297
Theatrical	100	50	365
Miscellaneous	78	283	93
Total Revenues	5,112	3,975	4,791
Net cost of operations before government funding	63,893	62,466	66,533
Government funding			
Net cash provided by Government of Canada	67,630	65,199	67,351
Change in due from Consolidated Revenue Fund		1,388	313
Net cost of operations after government funding	(3,737)	(4,121)	(1,131)
Departmental net financial position, beginning of year	322	(774)	(1,905)
Departmental net financial position, end of year	4,059	3,347	(774)

The accompanying notes form an integral part of these financial statements.

National Film Board Revolving Fund — *Continued*

Statement of Change in Departmental Net Debt for the year ended March 31
(in thousands of dollars)

	2014 Planned results	2014	2013
Net cost of operations after government funding	(3,737)	(4,121)	(1,131)
Change due to tangible capital assets			
Acquisition of tangible capital assets	3,052	2,166	2,132
Amortization of tangible capital assets	(2,572)	(2,265)	(2,466)
Proceeds from disposal of tangible capital assets		(69)	
Gain (loss) on disposal of tangible capital assets		38	(10)
Total change due to tangible capital assets	480	(130)	(344)
Change due to inventories	(38)	(57)	(85)
Change due to prepaid expenses		(130)	6
Net decrease in departmental net debt	(3,295)	(4,438)	(1,554)
Department net debt, beginning of year	7,032	7,946	9,500
Department net debt, end of year	3,737	3,508	7,946

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net cost of operations before government funding	62,466	67,032
Non-cash items		
Amortization of tangible capital assets	(2,265)	(2,466)
Gain (loss) on disposal of tangible capital assets	38	(10)
Variations in Statement of Financial Position		
Change in liability for vacation pay and accrual for salary revision	(30)	325
Net change in employee future benefits	3,183	85
Other changes in assets and liabilities	(355)	71
Cash used in operating activities	63,037	65,037
Capital investing activities		
Acquisition of tangible capital assets	2,166	2,132
Proceeds from disposal of tangible capital assets	(69)	
Cash used in capital investing activities	2,097	2,132
Financing activities		
Lease payments for tangible capital assets	65	382
Cash used in financing activities	65	382
Net cash provided by Government of Canada	65,199	67,551

The accompanying notes form an integral part of these financial statements.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act* and is the agency responsible for administering the Act.

The National Film Board (the "Board") is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;

to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

to advise the Governor in Council in connection with film activities;

to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

2. Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

a. Parliamentary authorities

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15,000,000.

The Board is also financed in part by the Government of Canada through Parliamentary authorities. The authorities are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Financial reporting of authorities provided to the Board does not parallel financial reporting according to generally accepted accounting principles, since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting. The planned results amounts presented in the Statement of Operations and Departmental Net Financial Position are the amounts reported in the future-oriented financial statements included in the 2013-2014 Report on Plans and Priorities.

Each year, the Board presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which, once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Board exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

Liquidity risk is the risk that the Department will encounter difficulty in meeting its obligations associated with financial liabilities. The Board's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Consistent with Section 32 of the *Financial Administration Act*, the Board's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged, unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement in entered into.

The Board's risk of exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

b. Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government.

c. Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities. This amount is not considered to be a financial instrument.

d. Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay is expensed as the benefits are earned by employees under their respective terms of employment.

e. Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and are shown in the Statement of Operations and Departmental Net Financial Position as follows:

Board's program

All costs incurred for unsponsored productions and co-productions or other forms of visual presentation.

Sponsored production and pre-sale

Part of costs incurred for film productions and co-productions or other forms of visual presentation corresponding to sponsor's contribution. The excess of costs over the sponsor's contribution is charged to the Board's program.

f. Revenues

Revenues from the production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production and pre-sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

g. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is not exposed to significant credit risk. The Board provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The Board's maximum exposure to credit risk is equal to the carrying value of its accounts receivable.

h. Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentation held for sale are valued at the lower of cost or net realizable value. The cost of other prints is expensed on a current basis.

i. Tangible capital assets

All tangible capital assets having an initial cost of $5,000 or more and leasehold improvements of $10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the assets, as follows:

Asset class	Amortization period
Technical equipment	4 to 10 years
Software and data processing equipment	5 to 10 years
Office furniture, equipment and other	5 to 10 years
Leasehold improvements	terms of the leases

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the Statement of Financial Position and in Note 8 as tangible capital assets to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

j. Other financial assets and financial liabilities

Financial instruments of the Board are stated at cost or amortized cost. Financial assets consist of assets that could be used to reimburse existing liabilities or finance future operations.

The Board has the following financial assets:

- Cash
- Accounts receivable related to the sale of audiovisual products to external parties or other departments and agencies (net of allowances for doubtful accounts)
- Deposits related to production abroad
- Deferred revenue

Financial liabilities consist of accounts payable and accrued liabilities and accrued salaries.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

k. Employee Future Benefits

Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the Board's total obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Employees are entitled to severance benefits as provided for under collective agreements or conditions of employment. In 2012, the program for all employees was eliminated and, consequently, the severance benefits ceased to accumulate. The cost of severance was recorded in the periods in which the benefits were earned by employees. The obligation under severance benefits is calculated at present value using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

Employees are entitled to compensated absences as provided in their collective agreements or conditions of employment. This involves sick days that accumulate but do not vest, enabling the employees to be paid during their absence in recognition of prior service. As the employees render services, the value of the compensated absences attributed to those services is recorded as a liability and an expense. Management uses assumptions and its best estimates, such as the discount rate, the age of retirement, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate, to calculate the present value of the sick pay benefits obligation. These assumptions are reviewed annually.

l. Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

m. Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

(a) Reconciliation of net cost of operations to current year authorities used:

	2014	2013
	(in thousands of dollars)	
Net cost of operations before government funding	62,466	67,032
Adjustments for items affecting net cost of operations but not affecting authorities:		
Add:		
Gain (loss) on disposal of tangible capital assets	38	(10)
Change in liability for vacation pay, accrual for salary revision	(30)	325
Change in accrued liabilities not charged to authorities	1,033	683
Net change in employee future benefits	3,183	85
Amortization of tangible capital assets	(2,265)	(2,466)
	1,959	(1,383)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add:		
Acquisition of tangible capital assets	2,166	2,132
Lease payments for tangible capital assets	65	382
Proceeds from disposal of tangible capital assets	(69)	
	2,162	2,514
Current year authorities used	66,587	68,163

(b) Authorities provided and used:

	2014	2013
	(in thousands of dollars)	
Authorities provided		
Vote 75 - Main Estimates	62,890	66,782
Supplementary Estimates authorities	6,398	3,595
Less:		
Authorities available for future years	2,701	2,104
Frozen allotment		110
Current year authorities used	66,587	68,163

4. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities.

	2014	2013
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies	1,258	1,086
Accounts payable - External parties	4,722	3,876
Total accounts payable	5,980	4,962
Accrued liabilities	62	1,338
Total accounts payable and accrued liabilities	6,042	6,300

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

In Canada's Economic Action Plan 2012, the Government announced savings measures to be implemented by departments over the next three fiscal years, starting in 2012-2013. As a result, the Board has recorded as at March 31, 2014, an obligation for termination benefits in the amount of $61,562 (2013 — $584,852) as part of accrued liabilities to reflect the estimated workforce adjustment costs. In 2013, a provision of onerous contracts of $753,338 was recorded in accrued liabilities following the closure of viewing posts and cinema facilities in Montréal.

5. Lease obligation for tangible capital assets

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 6 percent to 8 percent. The related obligations have been paid over a three to five year lease term. In 2014, the Board has fully exercised its purchase options arising from lease obligations for tangible capital assets. Payments totalled $65,114 for the year ended March 31, 2014 (2013 — $381,978). Interest of $2,045 (2013 — $20,336) was charged to operations.

The obligation related to the upcoming years includes the following:

	2014	2013
	(in thousands of dollars)	
2014		45
2015		23
Total future minimum lease payments		68
Less: imputed interest		3
Balance of lease obligation for tangible capital assets		65

6. Employee future benefits

Pension benefits

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with *Canada/Quebec Pension Plans* benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups: group one relates to existing plan members as of December 31, 2012 and group two relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

In 2014, the expense amount for group one and group two members was $3,591,936 (2013 — $3,805,736) represents approximately 1.7 times (2013 — 1.9 times) the employee contributions.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits and compensated absences

Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

As part of collective agreement negotiations and conditions of employment, the accumulation of severance benefits under the employees' severance pay program ceased commencing in 2012. Employees subject to these changes had, until December 31, 2013, the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. As at March 31, 2014, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 2.70 percent (2013 — 3.17 percent), an estimated discount rate of 2.71 percent (2013 — 2.13 percent) and a horizon of retirement estimated at maximum of 15 years.

In 2013, the Board had assumed that 75 percent of the benefits would have been paid during the next year.

Compensated absences (sick leave)

The Board provides its employees with sick lease benefits based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest.

To calculate the obligation of sick leave, the Board uses an average daily wage of $280 (2013 — $273), a rate of salary increase of 2.70 percent (2013 — 3.17 percent), an average annual utilization rate of 2.48 percent (2013 — 2.13 percent), a discount rate of 2.71 percent (2013 — 2.13 percent), a 4.9 percent (2013 — 5.20 percent) probability of employee departure and a retirement age assumption of 60.

Information about the severance and sick leave benefits, measured as at March 31, 2014, is as follows:

	Severance benefits	Sick leave	Total
	(in thousands of dollars)		
Balance as at March 31, 2012	4,982	941	5,923
Expenses for the year	439	355	794
Benefits paid during the year	(879)		(879)
Balance as at March 31, 2013	4,542	1,296	5,838
Expenses for the year	(248)	142	(106)
Benefits paid during the year	(3,077)		(3,077)
Balance as at March 31, 2014	1,217	1,438	2,655

7. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2014	2013
	(in thousands of dollars)	
Receivables - Other government departments and agencies	506	160
Receivables - External parties	2,008	2,733
Subtotal	2,514	2,893
Allowance for doubtful accounts on receivables from external parties	(243)	(199)
Total accounts receivable	2,271	2,694

National Film Board Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

8. Tangible capital assets

(in thousands of dollars)

	Cost				Accumulated amortization				2014	2013
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
Technical equipment	28,097	500	2,157	26,440	25,840	967	2,127	24,680	1,760	2,257
Software and data processing equipment	14,617	1,378	2,053	13,942	12,063	817	2,052	10,828	3,114	2,554
Office furniture, equipment and other	762		159	603	749	3	159	593	10	13
Collection	1			1					1	1
Leasehold improvements	6,413	288		6,701	4,694	478		5,172	1,529	1,719
Total	49,890	2,166	4,369	47,687	43,346	2,265	4,338	41,273	6,414	6,544

No tangible capital acquisition under capital leases has occurred in 2014. In 2013, the above assets include equipment under capital leases for a total cost of $97,324 less accumulated amortization of $32,612. Current year amortization expense relating to property under capital leases amounts to $31,004 (2013 — $276,696).

Disposals and write-offs of $4,369,069 for the year are related to the sale of equipment from viewing posts and cinema facilities in Montréal following the implementation of Canada's Economic Action Plan and the replacement of technical and data-processing equipment that had become obsolete.

The 2014 planned acquisitions of tangible capital assets amounted to $3,052,000 and the planned amortization expense amounted to $2,571,882.

9. Contractual obligations

The nature of the Board's activities can result in multi-year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	Premises	Other goods and services	Total
	(in thousands of dollars)		
2015	5,542	1,335	6,877
2016	1,229	416	1,645
2017	940	157	1,097
2018	344	3	347
2019 to 2021	639	2	641
	8,694	1,913	10,607

The agreements for leased premises total to $8,694,000 were signed with Public Works and Government Services Canada (PWGSC).

10. Contingent liabilities

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

National Film Board Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

11. Expenses by major object and types of revenues

a) Expenses

	2014	2013
	(in thousands of dollars)	
Salaries and benefits	37,374	39,937
Professional and special services	10,758	10,834
Rentals	7,232	8,819
Transportation and communication	3,131	3,203
Amortization of tangible capital assets	2,265	2,466
Materials and supplies	1,527	1,593
Repairs and upkeep	1,077	997
Royalties	1,058	704
Cash financing in co-productions	877	1,086
Information	565	625
Contracted film production and laboratory processing	481	833
Loss (gain) on disposal of tangible capital assets	(38)	10
Miscellaneous	134	217
	66,441	71,324

b) Revenues

	2014	2013
	(in thousands of dollars)	
Royalties	2,067	2,100
Film prints	675	1,249
Stock shots	524	552
Sponsored production and pre-sale	426	297
Miscellaneous	283	93
	3,975	4,291

Royalty revenues include non-monetary items of $129,949 concluded with external parties.

12. Related party transactions

The Board is related as a result of common ownership, to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2014, the Board leased premises from PWGSC for the amount of $6,777,346 (2013 — $6,759,685).

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by PWGSC and audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and Departmental Net Financial Position.

13. The Documentary Channel

Since 2002, the National Film Board has participated in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x $1 units). Pursuant to the investment agreement, the National Film Board's obligations with respect to debts, liabilities, and other obligations are limited to the capital invested.

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of $177,546.

Optional Services Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund (the "Fund") as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pablo Sobrino
Associate Assistant Deputy Minister,
Acquisitions Branch
Public Works and Government Services Canada

May 27, 2014

Optional Services Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	619	(3,190)		375
Items not requiring use of funds		(294)		83
Operating source (use) of funds	619	(3,484)		458
Items requiring use of funds				
Net other assets and liabilities	10,000	1,875	6,500	(3,724)
Authority provided (used)	10,619	(1,609)	6,500	(3,266)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Accumulated net charge against the Fund's authority [1]	14,939	17,390
Payables at year-end charges against the appropriation after March 31	(16,792)	(17,543)
Amounts credited to the appropriation after March 31	863	772
Net authority provided (used), end of year	(990)	619
Authority limit (Note 1)	35,000	35,000
Unused authority carried forward	34,010	35,619

[1] Debit balance in the accumulated net charge against the Fund's authority.

Optional Services Revolving Fund — *Continued*

Independent Auditors' Report

To the Deputy Minister, Public Works and Government Services Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Optional Services Revolving Fund as at and for the year ended March 31, 2014 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Optional Services Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Optional Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Optional Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 27, 2014

Optional Services Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Cash in transit	29	138
Accounts receivable (Note 3)	6,458	8,253
Other assets (Note 4)	131	50
	6,618	8,441

	2014	2013
Liabilities and net liabilities		
Current		
Accounts payable and accrued liabilities (Note 5)	15,379	16,151
Vacation pay and compensatory leave	73	107
	15,452	16,258
Long-term		
Employee severance benefits (Note 6)	144	422
	15,596	16,680
Net liabilities (Note 7)	(8,978)	(8,239)
	6,618	8,441

Contractual obligations (Note 8)

The accompanying notes form an integral part of these financial statements.

Optional Services Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenues		
Vaccines and drugs	124,979	120,002
Travel and relocation related services	12,713	11,528
Communication procurement services	2,966	2,254
	140,658	133,784
Cost of sales	(135,801)	(128,912)
Gross margin	4,857	4,872
Operating expenses		
Professional and special services	4,546	1,101
Salaries and employee benefits	1,905	2,411
Rentals	696	
Corporate and administrative services	628	565
Occupancy costs	250	317
Other expenses	21	20
Employee severance benefits	1	83
	8,047	4,497
Net results	(3,190)	375
Net liabilities, beginning of year	(8,239)	(6,425)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	2,451	(2,189)
Net liabilities, end of year	(8,978)	(8,239)

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results	(3,190)	375
Non-cash items:		
Provision for employee severance benefits	1	83
	(3,189)	458
Variations in statement of financial position:		
Decrease (increase) in cash in transit	109	(138)
Decrease (increase) in accounts receivable	1,795	(3,812)
(Increase) in other assets	(81)	(14)
(Decrease) increase in accounts payable and accrued liabilities	(760)	5,779
(Decrease) in vacation pay and compensatory leave	(29)	(7)
	1,034	1,808
Payments on provision for employee severance benefits	(296)	(77)
	738	1,731
Net financial resources provided (used) by operating activities and change in the accumulated net charge against the Fund's authority, during the year	(2,451)	2,189
Accumulated net charge against the Fund's authority, beginning of year	17,390	15,201
Accumulated net charge against the Fund's authority, end of year	14,939	17,390

The accompanying notes form an integral part of these financial statements.

Optional Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Optional Services Revolving Fund (the "Fund") provides specialized services to Federal Departments, Agencies and provincial and territorial governments. The Fund procures vaccines and drugs, provides travel and relocation related services, as well as communication procurement services. The Fund was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $35,000,000 at any time, as per section 5.5(3) of the *Revolving Fund Act*.

For fiscal year 2014, the Fund used $1,609,215 (fiscal year 2013: $3,265,799) of its authorities and had a net authority provided of $619,485 to cover the planned deficit. The Fund requests authorization from Treasury Board to access its drawdown authority for a total amount of $989,730 to cover the remaining amount over a total authorized amount of $10,000,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board accounting policies and the reporting requirements of the Receiver General of Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made on receivables where recovery is considered uncertain.

b. Revenue

Vaccines and drugs revenue is recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Travel and relocation related services revenue consists of rebates, commissions, and fees and are recognized when services are used.

Revenue earned on communication procurement services are recognized using the completed contract method.

c. Employee future benefits

i. Pension benefits

Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Optional Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

d. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

e. Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for vacation pay and compensatory leave and the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2014	2013
	(in thousands of dollars)	
Other government departments and agencies	863	772
External parties	5,595	7,481
	6,458	8,253

4. Other assets

	2014	2013
	(in thousands of dollars)	
Goods and Services Tax refundable advances	131	49
Other advances		1
	131	50

5. Accounts payable and accrued liabilities

	2014	2013
	(in thousands of dollars)	
Other government departments and agencies		34
External parties and accrued liabilities	15,379	16,105
	15,379	16,139

Optional Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

6. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2014	2013
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	439	433
Payments on provisions for employee severance benefits		
Retirements and departures from the Public Service	(65)	(77)
Employees who opted to cash out their accumulated balances as per collective agreements	(231)	
	(296)	(77)
Expense for the year	1	83
Accrued benefit obligation, end of year	144	439

7. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

	2014	2013
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	9,151	8,776
Net results	(3,190)	375
Closing balance	5,961	9,151
Accumulated net charge against the Fund's authority		
Opening balance	(17,390)	(15,201)
Change during the year	2,451	(2,189)
Closing balance	(14,939)	(17,390)
Net liabilities, end of year	(8,978)	(8,239)

Optional Services Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

8. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2015	699
2016	671
2017	621
2018	660
2019 and thereafter	1,094
	3,745

9. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Passport Canada Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Fund's directorate of financial operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the independent auditors, who have audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Anick Ouellette
Director General and
Deputy Chief Financial Officer
Financial Operations
Citizenship and Immigration Canada

Tony Matson
Assistant Deputy Minister and
Chief Financial Officer
Citizenship and Immigration Canada

May 28, 2014

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014				2013	
		Actual				
	Estimates	For the period ended July 1, 2013*	For the period ended March 31, 2014*	For the year ended March 31, 2014	Estimates	Actual
Net results	(56,085)	(21,396)	208,235	186,839	(61,268)	(8,687)
Add: Items not requiring use of funds	(288)	5,607	(34,392)	(28,785)	9,504	9,779
Operating source (use) of funds	(56,373)	(15,789)	173,843	158,054	(51,764)	1,092
Less: items requiring use of funds						
Net capital acquisitions	14,000	463	6,080	6,543	15,890	14,334
Net other assets and liabilities		(2,674)	(38,569)	(41,243)		9,898
Authority provided (used)	(70,373)	(13,578)	206,332	192,754	(67,654)	(23,140)

* Pursuant to Order in Council P.C. 2013-0540, effective July 2, 2013 and pursuant to Citizenship and Immigration Canada, vote 7b, *Appropriation Act No 4, 2013-2014*, retroactive effective on July 2, 2013, authority to make expenditures out of the Consolidated Revenue Fund for the purpose of the operation of central and regional passport offices in Canada and passport services at posts abroad and the authority to spend any revenue received for these purposes was transferred from Foreign Affairs, Trade and Development Canada to Citizenship and Immigration Canada.

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Debit balance in the accumulated net charge against the Fund's authority	(80,427)	(4,646)
Add: payables at year-end charges against the appropriation after March 31	36,492	30,815
Less: Amounts credited to the appropriation after March 31	49,649	8,602
Amounts credited to the appropriation for expenses paid on behalf of other government departments	81,886	
Other items	1,761	2,044
Net authority used (provided), end of year	(177,231)	15,523
Authority limit (Note 1)		131,204
Unused authority carried forward	177,231	115,681

Passport Canada Revolving Fund — *Continued*

Independent Auditors' Report

To the Assistant Deputy Minister and Chief Financial Officer, Citizenship and Immigration Canada

We have audited the accompanying financial statements of Passport Canada Revolving Fund (the "Fund") which comprise the statement of financial position as at March 31, 2014, the statements of operations and changes in net assets and cash flows for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2014, and the results of its operations and the changes in its deficit and cash flows for the year then ended in accordance with the reporting requirements of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Assistant Deputy Minister and Chief Financial Officer, Citizenship and Immigration Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 26, 2014
Ottawa, Canada

Passport Canada Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013
Assets		
Current		
Accounts receivable		
Government of Canada	49,584	8,340
Outside parties	67	293
Prepaid expenses	875	945
Inventories	13,449	16,962
	63,975	26,540
Long-term		
Capital assets (Note 3)		
At cost	81,178	197,802
Less: accumulated amortization	(58,680)	(149,708)
	22,498	48,094
	86,473	74,634

	2014	2013
Liabilities		
Current		
Accounts payable and accrued liabilities		
Government of Canada	24,759	13,045
Outside parties		
Accounts payable	10,050	16,416
Accrued liabilities	1,796	4,691
Contractors' holdbacks	1,684	1,354
Employee termination benefits	240	2,661
	38,529	38,167
Long-term		
Employee termination benefits	2,318	4,205
	40,847	42,372
Net assets (Note 4)	45,626	32,262
	86,473	74,634

Contractual Obligations (note 5).

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund — *Continued*

Statement of Operations and Net Assets for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenues		
Fees earned	533,417	312,006
Miscellaneous revenues	378	391
	533,795	312,397
Expenses		
Professional and special services (Note 6)	148,342	35,040
Salaries and employee benefits	93,350	183,646
Passport materials	32,050	26,758
Freight, express and cartage	31,942	32,160
Amortization	7,251	11,579
Repair and maintenance	6,615	4,897
Accommodation	6,380	16,339
Passport operations at missions abroad (Note 6)	4,342	4,327
Information	3,408	2,975
Printing, stationery and supplies	1,578	2,168
Travel and removal	649	1,565
Provision for employee termination benefits	557	(1,406)
Miscellaneous	220	128
Rentals	166	428
Utility	111	59
Postal services and postage	38	66
Telecommunications	14	26
	337,013	320,755
Net results before disposal of assets	196,782	(8,358)
Loss on disposal of assets	2,924	329
Loss on disposal of obsolete inventory	7,019	
	9,943	329
Net results	186,839	(8,687)
Net assets, beginning of year (Note 4)	32,262	29,082
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(75,781)	11,887
Transfer to other government departments (Note 4)	(97,694)	(20)
Net assets, end of year (Note 4)	45,626	32,262

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund — *Continued*

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results	186,839	(8,687)
Add: Provision for employee termination benefits	(1,887)	(2,875)
Amortization	7,251	11,579
Loss on disposal of assets	2,924	329
Loss on disposal of obsolete inventory	7,019	
	202,146	346
Changes in current assets and liabilities (Note 7)	(44,092)	2,121
Net financial resources provided by operating activities	158,054	2,467
Investing activities		
Capital assets acquired	(6,543)	(14,334)
Transfer out of capital assets	21,964	
Net financial resources provided (used) by investing activities	15,421	(14,334)
Financing activities		
Transfers to other government departments (Note 4)	(97,694)	(20)
Net financial resources used by financing activities	(97,694)	(20)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	75,781	(11,887)
Accumulated net charge against the Fund's authority, beginning of year	4,646	16,533
Accumulated net charge against the Fund's authority, end of year (Note 4)	80,427	4,646

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate passport and other travel document services in Canada and at posts abroad. The *Revolving Funds Act* authorized the operation of the Fund.

Effective July 2, 2013, the accountability for the passport program and the Fund shifted from the Department of Foreign Affairs, Trade and Development (DFATD) to Citizenship and Immigration Canada (CIC). In addition, the Fund transferred its passport delivery and processing services to Employment and Social Development Canada (ESDC) on July 2, 2013.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits.

Through the *2013-2014 Supplementary Estimates (C)*, the drawdown authority was decreased from $131,204,000 to 1$.

2. Significant accounting policies

a. Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and,
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

b. Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

c. Inventory

Inventories of materials and supplies are carried at the lower of cost using the average cost and the net realizable value.

d. Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

Category	Estimated useful life
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

The capital projects are assets under construction which are not yet amortized; these capital assets will be amortized once they are in service. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

e. Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The obligation relating to the benefits earned by employees is calculated using information derived from results of the actuarially determined liability for employee's termination benefits for the government as a whole and is provided by Treasury Board of Canada. Effective July 2, 2013, the employee termination benefits liability relating to approximately 1,900 positions was transferred to ESDC.

f. Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

g. Use of estimates

The preparation of financial statements requires management and the Treasury Board Secretariat to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

h. Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 20144 — *Continued*

3. Capital assets

Capital assets	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
		(in thousands of dollars)		
Technology Enhancement Plan Project	33,877		(30,971)	2,906
Capital projects	18,207	935	(18,385)	757
Leasehold Improvements	107,413	211	(71,328)	36,296
Furniture	105		(8)	97
EDP equipment	36,045	4,845	(1,992)	38,898
Vehicles	41	21	(41)	21
Other machines and equipment	2,114	531	(442)	2,203
Total	197,802	6,543	(123,167)	81,178

Accumulated amortization	Balance, beginning of the year	Amortization	Disposals, transfers and adjustments	Balance, end of the year
		(in thousands of dollars)		
Technology Enhancement Plan Project	33,877		(30,971)	2,906
Capital projects				
Leasehold Improvements	81,791	2,273	(51,870)	32,194
Furniture	83	2	(6)	79
EDP equipment	32,094	4,874	(15,206)	21,762
Vehicles	37	1	(38)	
Other machines and equipment	1,826	100	(187)	1,739
Total	149,708	7,250	(98,278)	58,680
Net Book Value	48,094			22,498

The capital projects category includes assets under construction which are not yet amortized.

Effective July 2, 2013, the Fund transferred capital assets with a net book value of $21,964,066 to ESDC. This transfer is included in the disposals, transfers and adjustments column.

4. Net assets

	2014	2013
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority	(80,427)	(4,646)
Accumulated surplus (deficit)	45,579	(43,566)
Contributed capital	80,474	80,474
	45,626	32,262

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of $746,000 upon establishment of the Fund. Other adjustments to the Fund net financial position were made in 2012 for $419,771, in 2013 for $19,936 and in 2014 for $220,842 as a result of the Fund transferring its information technologies services to Shared Services Canada (SSC) on November 15, 2011. Additional adjustments to the Fund's net financial position were made in 2014 for $97,472,888 as a result of the Fund transferring its passport delivery and processing services to ESDC on July 2, 2013.

Passport Canada Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

Contributed capital:

In the year, there were no additional capital contributions from Treasury Board to finance the Fund's capital projects.

5. Contractual obligations

Because of the nature of its activities, the Fund is engaged in contractual obligations for the purchase of goods and other services.

Below are the expected future maximum payments under contract for its supplier of blank passports:

	(in thousands of dollars)
2015	43,872
2016	37,040
	80,912

Below are expected future minimum payments for rents of office premises and other suppliers:

	(in thousands of dollars)
2015	4,715
2016	436
2017	611
	5,762

6. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, passport delivery and processing services throughout Canada, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, the Fund collects Consular fees on behalf of DFATD. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets. In 2014, the Fund collected and remitted to DFATD $97,671,047 (2013 — $101,680,188) in consular fees.

Effective November 15, 2011, the Fund transferred its information technologies services to SSC. The cost of these services provided by SSC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2014, SSC charged the Fund a total of $11,771,132 (2013 — $11,423,170) for Information technologies services.

In May 2013, ESDC and the Fund signed a memorandum of understanding governing the cost of processing passport applications for 3 years. Effective for all applications processed by ESDC from April 1, 2013 to March 31, 2014, a fee of $13.70 per application will be charged to the Fund. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2014, ESDC charged the Fund a total of $8,802,250 (2013 — $7,644,989) for application processing fees.

Effective July 2, 2013, the Fund transferred its passport delivery and processing service to ESDC. The cost of these services provided by ESDC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2014, ESDC charged the Fund a total $109,078,645 for these services.

Pursuant to a Treasury Board Submission the Fund was charged for the Passport Program Modernisation Initiative and for transition and internal services rationalization costs. The cost for these activities provided by CIC and by ESDC is reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2014, both ESDC and CIC respectively charged the Fund a total of $3,253,827 and $2,063,404.

Passport Canada Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

7. Changes in current assets and liabilities

	2014	2013
	(in thousands of dollars)	
Assets		
Accounts receivable — Government of Canada	(41,244)	(2,404)
Accounts receivable — Outside parties	226	87
Prepaid expenses	70	(420)
Inventories (2014 — net of the loss on disposal of obsolete inventory of ($7,019,000; 2013 — nil)	(3,506)	(8,572)
Accounts payable and accrued liabilities		
Government of Canada	11,714	9,372
Outside parties — Accounts payable	(6,366)	3,431
Outside parties — Accrued liabilities	(2,895)	186
Outside parties — Contractors' holdbacks	330	777
Employee termination benefits	(2,421)	(336)
	(44,092)	2,121

8. Contingencies

The Fund is subject to various legal claims arising in the normal course of its operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability has been accrued and an expense recorded on the Fund's financial statements. Based on the Fund's legal assessment of potential liability as at March 31, 2014, the Fund has one outstanding claim with a contingent liability of $175,597.

9. Transfer to other government departments

Effective July 2, 2013, the Fund transferred its passport delivery and processing service to ESDC in accordance with Order-in-Council P.C. 2013-0540, including the stewardship responsibility for the assets and liabilities related to the both service activities. Accordingly, the Fund transferred the following assets, liabilities and related expenses to ESDC:

	(in thousands of dollars)
Asset	
Capital assets (net book value) (Note 3)	21,964
Liabilities	
Allowance for severance and vacation pay	(5,903)
Other	(256)
Total Liabilities	(6,159)
Expenses paid on behalf of EDSC	81,668
Adjustment to the Fund's net financial position	97,473

Effective November 15, 2011, the Fund transferred its information technologies services to SSC, including the stewardship responsability for the assets and liabilities related to the service activities. As a result in 2014, the Fund transferred the following assets and related expenses to SSC for its Information technologies services:

	(in thousands of dollars)
Asset	
Prepaid expenses	3
Expenses paid on behalf of SSC	218
Adjustment to the Fund's net financial position	221

Real Property Services Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Pierre-Marc Mongeau
Assistant Deputy Minister,
Real Property Branch
Public Works and Government Services Canada

May 27, 2014

Real Property Services Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results		12,628		6,981
Items not requiring use of funds		(9,128)		3,259
Operating source of funds		3,500		10,240
Allocation for employee severance benefits	(6,147)			
Net other assets and liabilities	(10,000)	837	(13,240)	(5,575)
Authority provided (used)	(16,147)	4,337	(13,240)	4,665

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Accumulated net charge against the Fund's authority [1]	182,006	182,400
Payables at year-end charges against the appropriation account after March 31	(278,004)	(297,297)
Amounts credited to the appropriation account after March 31	142,181	153,503
Authority provided, end of year	46,183	38,606
Allocation from Treasury Board for paid employee severance benefits (Note 1)	6,147	3,240
Net authority provided, end of year	52,330	41,846
Authority limit (Note 1)	150,000	150,000
Unused authority carried forward	202,330	191,846

[1] Debit balance in the accumulated net charge against the Fund's authority.

Independent Auditors' Report

To the Deputy Minister
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Real Property Services Revolving Fund as at and for the year ended March 31, 2014 are prepared, in all material respects, in accordance with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Services Revolving Fund to comply with Section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Services Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 29, 2014

Real Property Services Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013		2014	2013
Assets			Liabilities and net liabilities		
Current			Current		
Cash in transit	4	3	Accounts payable and accrued liabilities (Note 5)	280,364	293,196
Accounts receivable (Note 3)	148,923	162,986	Vacation pay and compensatory leave	11,065	11,302
Other assets (Note 4)	20,505	16,333	Contingent liabilities (Note 6)		500
			Other liabilities (Note 7)	421	2,273
				291,850	307,271
			Long term		
			Employee severance benefits (Note 8)	20,861	28,352
				312,711	335,623
			Net liabilities (Note 9)	(143,279)	(156,301)
	169,432	179,322		169,432	179,322

Contractual obligations (Note 10).

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2014	2013
Gross revenue		
Recoverable disbursements	1,101,109	1,134,898
Payroll recoveries	224,208	246,766
Labour	87,446	83,407
Project fees	66,307	69,554
Other revenue	978	198
	1,480,048	1,534,823
Cost of sales	(1,102,424)	(1,135,640)
Net revenue	377,624	399,183
Operating expenses		
Salaries and employee benefits	223,378	229,100
Real Property indirect activities	77,930	88,757
Corporate and administrative services	46,604	53,200
Occupancy costs	14,186	16,090
Employee severance benefits	2,480	3,259
Other expenses	323	1,682
Professional and special services	95	114
	364,996	392,202
Net results	12,628	6,981
Net liabilities, beginning of year	(156,301)	(158,541)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	394	(4,741)
Net liabilities, end of year	(143,279)	(156,301)

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund — *Continued*

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results	12,628	6,981
Non-cash items:		
Provision for employee severance benefits	2,480	3,259
	15,108	10,240
Variations in statement of financial position:		
(Increase) decrease in cash in transit	(1)	1
Decrease in accounts receivable	14,063	16,903
(Increase) in other assets	(4,172)	(321)
(Decrease) in accounts payable and accrued liabilities	(12,832)	(17,143)
(Decrease) increase in vacation pay and compensatory leave	(237)	1,786
(Decrease) increase in contingent liabilities	(500)	87
(Decrease) increase in other liabilities	(1,852)	351
	(5,531)	1,664
Payments on provision for employee severance benefits	(9,971)	(7,163)
	(15,502)	(5,499)
Net financial resources provided (used) by operating activities and change in the accumulated net charge against the Fund's authority, during the year	(394)	4,741
Accumulated net charge against the Fund's authority, beginning of year	182,400	177,659
Accumulated net charge against the Fund's authority, end of year	182,006	182,400

The accompanying notes form an integral part of these financial statements..

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Real Property Services Revolving Fund (the " Fund") provides, on a fee-for-service basis, optional real property services to other Government of Canada custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestitures, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $150,000,000 at any time.

For fiscal year 2014, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year-end (fiscal year 2013: $10,000,000). The Fund did not use any of this authority during the year.

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2014. The Fund received a non-reimbursable amount of $6,147,078 (fiscal year 2013: $3,240,205).

2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies and the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made on receivables where recovery is considered uncertain.

b. Revenue

Revenue is earned on professional and technical services performed and the recovery of disbursements made on behalf of government departments, agencies, and outside parties are recognized when costs are incurred by the Fund.

c. Expenses

Expenses for real property indirect activities, corporate and administrative services, and occupancy costs are based on the budgeted direct service delivery personnel costs. These costs are determined in the budget exercise for the Professional and Technical Services program as well as for the Federal Accommodation (FA) and Federal Holdings (FH) programs of Public Works and Government Services Canada. In the case of service delivery to the FA and FH programs, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

d. Employee future benefits

i. Pension benefits

Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

e. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

f. Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables and allowance for contingent liabilities. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2014	2013
	(in thousands of dollars)	
Other government departments and agencies	142,181	153,503
External parties	6,773	9,549
Less: allowance for doubtful accounts from external parties	(31)	(66)
	148,923	162,986

4. Other assets

	2014	2013
	(in thousands of dollars)	
Goods and Services Tax refundable advances	19,122	16,305
Prepaid expenses	1,376	21
Other advances	7	7
	20,505	16,333

5. Accounts payable and accrued liabilities

	2014	2013
	(in thousands of dollars)	
External parties and accrued liabilities	277,115	288,679
Other government departments and agencies	3,249	4,517
	280,364	293,196

Real Property Services Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

6. Contingent liabilities

Claims have been made against the Fund in the normal course of operations. These claims include items with determined amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Fund has not recorded an allowance this fiscal year (fiscal year 2013: $500,000) for claims and litigations where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigations for which the outcome is not determinable and a reasonable estimate can be made by management amount to approximately $337,000 at March 31, 2014 (fiscal year 2013: $450,000).

7. Other liabilities

	2014	2013
	(in thousands of dollars)	
Contractor's security deposits	419	1,126
Professional liability fund	2	4
Provision for unsigned collective agreements		1,143
	421	2,273

8. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2014	2013
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	28,352	32,256
Benefits paid during the year:		
Retirements and departures from the Public Service	(2,641)	(3,318)
Employees who opted to cash out their accumulated balances as per new collective agreements	(7,330)	(3,845)
	(9,971)	(7,163)
Expenses for the year	2,480	3,259
Accrued benefit obligation, end of year	20,861	28,352

Real Property Services Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

9. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2014	2013
	(in thousands of dollars)	
Accumulated surplus		
Opening balance	26,099	19,118
Net results	12,628	6,981
Closing balance	38,727	26,099
Accumulated net charge against the Fund's authority		
Opening balance	(182,400)	(177,659)
Change during the year	394	(4,741)
Closing balance	(182,006)	(182,400)
Net liabilities, end of year	(143,279)	(156,301)

10. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2015	302,531
2016	28,571
2017	10,603
2018	6,963
2019 and thereafter	10,520
	359,188

11. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

12. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Translation Bureau Revolving Fund

Statement of Management Responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of the Treasury Board on Special Revenue Spending Authorities and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided (Used) and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided (Used) and the Reconciliation of Unused Authority were not audited as it is not required by the Treasury Board policy.

Approved by:

Alex Lakroni
Chief Financial Officer,
Public Works and Government Services Canada

Donna Achimov
Chief Executive Officer,
Translation Bureau
Public Works and Government Services Canada

May 27, 2014

Translation Bureau Revolving Fund — *Continued*

Statement of Authority provided (Used) (Unaudited) for the year ended March 31
(in thousands of dollars)

	2014		2013	
	Estimates	Actual	Estimates	Actual
Net results	(7,022)	9,698	(7,555)	(1,462)
Items not requiring use of funds		1,650		5,251
Operating source (use) of funds	(7,022)	11,348	(7,555)	3,789
Items requiring use of funds				
Net capital acquisitions		(3,142)		(2,467)
Allocation for employee severance benefits	(540)	(5,567)	(332)	(7,034)
Net other assets and liabilities		(93)		(1,355)
Authority provided (used)	(7,562)	2,546	(7,887)	(7,067)

Reconciliation of Unused Authority (Unaudited) as at March 31
(in thousands of dollars)

	2014	2013
Accumulated net charge against the Fund's authority (1)	7,750	4,721
Payables at year-end charges against the appropriation after March 31	(6,293)	(6,510)
Amounts credited to the appropriation after March 31	8,939	9,307
Allocation from the Treasury Board for paid employee severance benefits (Note 1)	540	332
Net authority provided, end of year	10,936	7,850
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	30,936	27,850

(1) Debit balance in the accumulated net charge against the Fund's authority.

Independent Auditors' Report

To the Deputy Minister
Public Works and Government Services Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Translation Bureau Revolving Fund as at and for the year ended March 31, 2014 are prepared, in all material respects, in accordance with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Translation Bureau Revolving Fund to comply with section 6.4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Translation Bureau Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Translation Bureau Revolving Fund and the Treasury Board of Canada.

Ernst & Young LLP
Chartered Accountants,
Licensed Public Accountants

Ottawa, Canada
May 29, 2014

Translation Bureau Revolving Fund — *Continued*

Statement of Financial Position as at March 31
(in thousands of dollars)

	2014	2013		2014	2013
Assets			Liabilities and net liabilities		
Current			Current		
Cash in transit	8	8	Accounts payable and accrued liabilities (Note 6)	10,518	10,170
Accounts receivable (Note 3)	9,190	9,565	Vacation pay and compensatory leave	3,892	3,955
Other assets (Note 4)	520	250	Other liabilities (Note 7)		77
	9,718	9,823		14,410	14,202
Long-term			Long-term		
Capital assets, net (Note 5)	10,141	8,675	Employee severance benefits (Note 8)	7,620	13,136
				22,030	27,338
			Net liabilities (Note 9)	(2,171)	(8,840)
	19,859	18,498		19,859	18,498

Contractual obligations (Note 10).

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund — *Continued*

Statement of Operations and Net Liabilities for the year ended March 31
(in thousands of dollars)

	2014	2013
Revenue		
Translation services	129,512	131,581
Interpretation services	17,123	18,736
Terminology services	13,985	13,958
Other	7,891	8,892
	168,511	173,167
Operating expenses		
Salaries and employee benefits	111,041	118,458
Professional and special services	21,634	26,809
Corporate and administrative services	11,589	10,140
Occupancy costs	9,729	10,302
Amortization	1,676	4,111
Transportation and telecommunications	1,488	1,747
Utilities, materials and supplies	624	928
Rentals	494	595
Purchased repairs and maintenance	328	150
Information	77	115
Other expenses	82	134
Employee severance benefits	51	1,140
	158,813	174,629
Net results	9,698	(1,462)
Net liabilities, beginning of year	(8,840)	(12,693)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(3,029)	5,315
Net liabilities, end of year	(2,171)	(8,840)

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund — *Continued*

Statement of Cash Flows for the year ended March 31
(in thousands of dollars)

	2014	2013
Operating activities		
Net results	9,698	(1,462)
Non-cash items:		
Amortization	1,676	4,111
Provision for employee severance benefits	51	1,140
	11,425	3,789
Variations in statement of financial position:		
Decrease in cash in transit		1
Decrease in accounts receivable	375	1,806
(Increase) decrease in other assets	(270)	17
Increase in accounts payable and accrued liabilities	348	143
(Decrease) in vacation pay and compensatory leave	(63)	(302)
(Decrease) in other liabilities	(77)	(1,268)
	313	397
Payments on provision for employee severance benefits	(5,567)	(7,034)
Net financial resources provided (used) by operating activities	6,171	(2,848)
Investing activities		
Capital assets acquisitions	(3,142)	(2,467)
Net financial resources used by investing activities	(3,142)	(2,467)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year	3,029	(5,315)
Accumulated net charge against the Fund's authority, beginning of year	4,721	10,036
Accumulated net charge against the Fund's authority, end of year	7,750	4,721

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014

1. Authority and purpose

The Translation Bureau Revolving Fund (the "Fund") is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a Revolving Fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $20,000,000 at any time.

The Fund received authorization from the Treasury Board to access its net authority provided for a total amount of up to $7,022,229 in fiscal year 2014 to allow sustained funding of its investment program (fiscal year 2013: $7,555,242).

The Treasury Board agreed, as per existing policies and regulations, to cover a portion of employee severance benefits paid by the Fund in fiscal year 2014. The Fund received a non-reimbursable amount of $539,921 (fiscal year 2013: $331,868).

2. Significant accounting policies

The financial statements have been prepared in accordance with the Treasury Board Accounting policies and the reporting requirements of the Receiver General for Canada. The financial statements are not presented on a basis consistent with Canadian public sector accounting standards as:

- The liabilities for vacation pay and employee severance benefits are based on management's estimate rather than actuarial valuations;
- No liability is recorded for sick leave;
- The statement of financial position does not segregate non-financial assets; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

a. Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

b. Revenue

Revenue from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenue from the Parliamentary vote for management of the translation function services, terminology standardization program and revenues for interpretation services are recognized as costs are incurred by the Fund.

Revenue from other services and recoveries are recognized as costs are incurred by the Fund.

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

c. Capital assets

Amortization of capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Computer hardware	3 to 10 years
Computer software	3 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

d. Employee future benefits

i. Pension benefits

Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability. The liability for benefits is recorded in the accounts as the benefits accrue to employees.

iii. Vacation pay and compensatory leave

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

e. Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, and accounts payable. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

f. Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2014	2013
	(in thousands of dollars)	
Other government departments and agencies	8,939	9,305
External parties	254	263
Less: allowance for doubtful accounts from external parties	(3)	(3)
	9,190	9,565

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

4. Other assets

	2014	2013
	(in thousands of dollars)	
Goods and Services Tax refundable advances	483	233
Other advances	7	9
Prepaid expenses	30	8
	520	250

5. Capital assets

Capital assets	Balance beginning of year	Dispositions and transfers	Acquisitions	Balance end of year
		(in thousands of dollars)		
Machinery and equipment	114			114
Computer hardware	2,038	(108)	71	2,001
Computer software	20,592	3,044	2,683	26,319
Leasehold improvements	8,937			8,937
Assets under construction	3,348	(3,057)	388	679
	35,029	(121)	3,142	38,050

Accumulated amortization	Balance beginning of year	Dispositions	Amortization	Balance end of year
		(in thousands of dollars)		
Machinery and equipment	113		1	114
Computer hardware	1,979	(108)	68	1,939
Computer software	18,632	(13)	995	19,614
Leasehold improvements	5,630		612	6,242
	26,354	(121)	1,676	27,909
Net	8,675		1,466	10,141

6. Accounts payable and accrued liabilities

	2014	2013
	(in thousands of dollars)	
Other government departments and agencies	3,949	2,040
External parties and accrued liabilities	6,569	8,130
	10,518	10,170

7. Other liabilities

	2014	2013
	(in thousands of dollars)	
Provision for unsigned collective agreements		77

Translation Bureau Revolving Fund — *Continued*

Notes to the financial statements for the year ended March 31, 2014 — *Continued*

8. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation. Information about the severance benefits, measured as at March 31, is as follows:

	2014	2013
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	13,136	19,030
Benefits paid during the year:		
Retirements and departures from the Public Service	(1,542)	(1,526)
Employees who opted to cash out their accumulated balances as per new collective agreements	(4,025)	(5,508)
	(5,567)	(7,034)
Expense for the year	51	1,140
Accrued benefit obligation, end of year	7,620	13,136

9. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

	2014	2013
	(in thousands of dollars)	
Accumulated surplus (deficit)		
Opening balance	(4,119)	(2,657)
Net results	9,698	(1,462)
Closing balance	5,579	(4,119)
Accumulated net charge against the Fund's authority		
Opening balance	(4,721)	(10,036)
Change during the year	(3,029)	5,315
Closing balance	(7,750)	(4,721)
Net liabilities, end of year	(2,171)	(8,840)

Translation Bureau Revolving Fund — *Concluded*

Notes to the financial statements for the year ended March 31, 2014 — *Concluded*

10. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2015	12,586
2016	7,379
2017	5,756
2018	5,718
2019 and thereafter	5,869
	37,308

11. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

12. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

Section 2

2013-2014

Public Accounts of Canada

Supplementary Information Required by the *Financial Administration Act*

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Remissions of Taxes, Fees, Penalties and Other Debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act*.

Summary of Remissions of Taxes, Fees, Penalties and Other Debts

Description	Amount*
	$
Financial Administration Act (Section 23) —	
Canada Revenue Agency	2,117,918,816
Citizenship and Immigration — Department	38,958
Employment and Social Development — Department	2,200
Fisheries and Oceans — Department	43,400
Health — Canadian Food Inspection Agency	492,654
Justice — Department	4,591,648
Natural Resources — Northern Pipeline Agency	663,639
Public Safety and Emergency Preparedness — Canada Border Services Agency	492,420,945
Customs Tariff (Section 115) —	
Public Safety and Emergency Preparedness — Canada Border Services Agency	78,187,165
Total	2,694,359,425

* For details, refer to the following statement called "Details of Remissions of Taxes, Fees, Penalties and Other Debts".

Details of Remissions of Taxes, Fees, Penalties and Other Debts

Description of the Order (by Privy Council Office number (P.C.) or by provincial order in council number (O.C.))	Amount
	$
Pursuant to section 23 of the Financial Administration Act	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the *Income Tax Act*, with respect to certain royalty provisions for the Syncrude Project	2,895,268
P.C. 1985-0343, February 5, 1985, grants a remission of income taxes, interests and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy	51,928
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	1,760,985,507
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/Harmonized Sales Tax (HST) paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves	3,867,147
P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	4,691,260
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	31,697
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	165,680
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba)	1,734,540
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years	13,043
P.C. 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	196,340
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College	275,997
P.C. 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash	222,272
P.C. 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST	(43,963)
P.C. 2007-0207, February 22, 2007, Rainy River First Nations Settlement Agreement Remission Order, grants the remission of an amount equal to the GST payable on land if it is purchased by or for the Rainy River First Nations in Ontario and set apart as a reserve under the terms of a tripartite Settlement Agreement	188,500

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Continued*

Description of the Order (by Privy Council Office number (P.C.) or by provincial order in council number (O.C.))	Amount
	$
P.C. 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel	36,578
P.C. 2013-0040, January 31, 2013, grants a remission to Keith Phillips of amounts paid or payable by him as repayment of an unwarranted refund with respect to the 1995 and 1996 taxation years, respectively, under Part I of the *Income Tax Act* and, grants a remission of tax for the 1995, 1996 and 1997 taxation years, respectively, and penalties paid or payable by him for the 1995, 1996 and 1997 taxation years, respectively, under Part I of the *Income Tax Act*, and all relevant interest on those amounts	8,047
P.C. 2013-0387, April 18, 2013, grants a remission to Amina Daher the amount paid or payable by her under Part I of the *Income Tax Act* as repayment of Canada child tax benefits received with respect to the 2004, 2005 and 2006 base taxation years and the amount paid or payable by her under the *Universal Child Care Benefit Act* as repayment of benefits received in the 2007 and 2008 taxation year	6,458
P.C. 2013-0437, April 25, 2013, grants a remission of tax paid under Part XIII of the *Income Tax Act* by Schukra Gerätebau AG during the year 2003	1,121,005
P.C. 2013-0440, April 25, 2013, grants a remission of tax, and all relevant interest on it, paid or payable under Part I of the *Income Tax Act* by Sonia Vallée for the 2008 taxation year	659
P.C. 2013-0655, June 6, 2013, grants a remission of the income tax, in respect of the 1992, 1993, 1998, 1999 and 2000 taxation years and related penalties, a portion of the Canada Pension Plan contributions in respect of the 1992 and 1993 taxation years and related penalties and all relevant interest paid or payable for those years by Reginald Porter	15,943
P.C. 2013-0936, September 27, 2013, grants a remission of a portion of the federal income tax, late filing penalties, employment insurance benefit repayments, and interest paid or payable thereon in respect of the 1998, 1999, 2000, 2001 or 2002 tax years, as the case may be, by fishers who received payments under the Atlantic Groundfish Licence Retirement Program	1,817,633
P.C. 2013-1404, December 12, 2013, grants a remission to BlackBerry Limited of taxes paid for the 2009 to 2012 taxation years. In effect, it enables the company to have undertaken a transaction to obtain early a portion of a refund that otherwise would have been received after its March 1, 2014 year-end without reducing the total amount of that refund	339,577,244
P.C. 2014-0182, February 28, 2014, grants a remission of tax, and all relevant interest on it, paid or payable under Part I of the *Income Tax Act* by Christian Legault for the 2008 taxation year	46,779
O.C. 2003-0155, July 2, 2003, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2006 taxation year	1,597
OC 2006-0518, March 23, 2006, grants a remission of certain provincial interest and penalties charged by Newfoundland and Labrador for the 2008 to 2010 taxation years	(14)
O.C. 2013-0320, March 20, 2013, grants a remission of certain provincial interest and penalties charged by Ontario for the 1993, 1994 and 1995 taxation years	2,875
O.C. 2013-0723, July 23, 2013, grants a remission of certain provincial interest and penalties charged by Prince Edward Island for the 1992, 1998, 1999 and 2000 taxation years	418
O.C. 2013-0936, November 27, 2013, grants a remission of certain provincial interest and penalties charged by New Brunswick for the 1998, 1999 and 2000 taxation years	1,424
O.C. 2013-1001, October 1, 2013, grants a remission of certain provincial interest and penalties charged by Prince Edward Island for the 1999 taxation year	6,950
O.C. 2013-1216, December 19, 2013, grants a remission of certain provincial interest and penalties charged by Ontario for the 1993, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004 taxation years	4
Total	2,117,918,816

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Continued*

Description of the Order (by Privy Council Office number (P.C.) or by provincial order in council number (O.C.))	Amount
	$
Citizenship and Immigration	
Department	
P.C. 2006-0366, May 11, 2006, granted remission of the fee for acquisition of permanent resident status, which provides reimbursement of $485 to those who paid the previous fee of $975 to acquire permanent resident status on or after May 3, 2006	3,954
P.C. 2012-0358, March 29, 2012, granted Right of Permanent Residence fees remission in order to facilitate the permanent residence in Canada of certain local staff who directly supported the Canadian mission in Kandahar	7,840
P.C. 2012-1092, September 20, 2012, granted remission of the fees paid or payable under subsection 303(1) of the Immigration and Refugee Protection Regulations for the acquisition of permanent residence status to persons entering Canada under the Temporary Public Policy concerning victims of sexual violence in Haiti	9,800
P.C. 2014-0253, March 6, 2014, granted remission of the fees for the issuance of passports, certificates of identity and refugee travel documents (Alberta) in order to remit the fee for replacing immigration and/or travel documents that were damaged or lost as a result of the massive flooding in Alberta in June 2013	16,530
P.C. 2014-0254, March 6, 2014, granted remission of the fees for the replacement of permanent resident cards (Alberta) in order to replace immigration or travel documents that were damaged or lost as a result of the massive flooding in Alberta in June 2013	150
P.C. 2014-0256, March 6, 2014, granted remission of the fees for the replacement of permanent resident cards and the issuance of passports, certificates of identity and refugee travel documents (Lac-Mégantic, Quebec) in order to remit the fee for replacing immigration or travel documents that were damaged or lost and to remit the fees for travel documents to those who recently applied, but died as a result of the train derailment and explosion in Lac-Mégantic, Quebec, on July 6, 2013	684
Total	38,958
Employment and Social Development	
Department	
P.C. 2013-0387, April 18, 2013, grants a remission to Amina Daher the amount paid or payable by her under Part I of the *Income Tax Act* as repayment of Canada child tax benefits received with respect to the 2004, 2005 and 2006 base taxation years and the amount paid or payable by her under the *Universal Child Care Benefit Act* as repayment of benefits received in the 2007 and 2008 taxation year	2,200
Fisheries and Oceans	
Department	
P.C. 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.	43,400
Health	
Canadian Food Inspection Agency	
P.C. 2011-0944, September 22, 2011, granted a remission of the portion of the fee that exceeds $75 paid or payable under paragraph 21(4)(a) or (6)(a), subparagraph 21(6)(b)(i), subitem 22(3) or (5), 23(2) or (5), 24(4) or (5), 25(3), (4) or (7) or 26(3) or item 29 of the table in Part 11 of the Canadian Food Inspection Agency Fees Notice for an export certificate issued during the period beginning on October 1, 2011, and ending on September 30, 2013. The remission is granted on the condition that the inspection, on the basis of which the export certificate is issued, is carried out by an accredited veterinarian, as defined by section 2 of the Health of Animals Regulations	492,654

Description of the Order (by Privy Council Office number (P.C.) or by provincial order in council number (O.C.))	Amount
	$
Justice	
Department	
P.C. 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at that time, is hereby remitted	4,591,648
Natural Resources	
Northern Pipeline Agency	
P.C. 2013-1258, November 21, 2013, grants a remission to Foothills Pipe Lines Ltd. for an amount representing the amount by which the payments made by it under subsection 29(1) of the *Northern Pipeline Act* exceed the costs incurred by the Northern Pipeline Agency	663,639
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency	19,482
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material	306,360
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes with respect to circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	275,329
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value	251,673
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	378,929
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	7,008
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	442,459,987
P.C. 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	138,541
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations	68,802
P.C. 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media	2
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services	14,496,787
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	153,212
P.C. 1988-1203, June 17, 1988, remission of customs duties and GST on pasta	17
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada and United States Government projects	22,358
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada	74,716
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	33,766,294

Details of Remissions of Taxes, Fees, Penalties and Other Debts — *Concluded*

Description of the Order (by Privy Council Office number (P.C.) or by provincial order in council number (O.C.))	Amount
	$
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts	58
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada	1,390
Total	492,420,945
Pursuant to section 115 of the Customs Tariff	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1991-1129, June 13, 1991, remission of duties on goods acquired in the United States and imported into Canada by Akwesasne residents, by owners or operators of duly authorized community stores and by the Mohawk Council of Akwesasne or by an entity authorized by that Council	187,972
P.C. 1995-0132, January 31, 1995, remission of GST and excise taxes on certain goods imported into Canada by scientific or exploratory expeditions	58,533
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	33,364
P.C. 1997-0830, June 17, 1997, remission of customs duties and GST to a manufacturer for tailored collar shirts	38,451
P.C. 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	69,499
P.C. 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer	14,453
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States	23,327
P.C. 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel	23,781
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory	1,024,591
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order	76,713,194
Total	78,187,165

Debts, Obligations and Claims Written Off or Forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)*(a)*, *(b)* and *(c)* —

  (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

  (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

  (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval — Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority —

  (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

  (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

  (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code	
A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, Obligations and Claims Written Off or Forgiven

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code [1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Financial Administration Act —										
Agriculture and Agri-Food										
Department	A	555	12,013,825						555	12,013,825
Atlantic Canada Opportunities Agency										
Department	A/D	125	24,873,895						125	24,873,895
Canada Revenue Agency	A	143,249	2,834,718,515						143,249	2,834,718,515
Canadian Heritage										
Department	A	5	68,225						5	68,225
Canadian Radio-television and Telecommunications Commission	A	8	69,450						8	69,450
Library and Archives of Canada	A	1,095	64,036						1,095	64,036
Citizenship and Immigration										
Department	A/C	139	43,008			*	235	38,958	374	81,966
Immigration loans	A					9c	1,925	798,855	1,925	798,855
Economic Development Agency of Canada for the Regions of Quebec	A	29	1,645,656						29	1,645,656
Employment and Social Development										
Department	A/C/D	5,670	42,428,244			*	1	2,200	5,671	42,430,444
Environment										
Department	A/D	843	12,558						843	12,558
Parks Canada Agency	A	16	145,893						16	145,893
Fisheries and Oceans										
Department	A/C/D	3	17,067			*	1	43,400	4	60,467
Foreign Affairs, Trade and Development										
Department	A/B	26	1,087,979			16c/(S)	2	98,237,901	28	99,325,880
Health										
Department	A	55	2,116,919						55	2,116,919
Canadian Food Inspection Agency	A/C	111	116,292			*	7,492	492,654	7,603	608,946
Indian Affairs and Northern Development										
Department	A	88	3,131,556						88	3,131,556
Indian Residential Schools Truth and Reconciliation Commission	A	1	62						1	62
Industry										
Department	A/D	72	32,969,112						72	32,969,112
Federal Economic Development Agency for Southern Ontario	A	1	1,694,927						1	1,694,927
National Research Council of Canada	A	10	242,815						10	242,815
Justice										
Department	C					*	59,785	4,591,648	59,785	4,591,648
Courts Administration Service	A	10	2,590						10	2,590
Supreme Court of Canada	A	3	63						3	63
National Defence										
Department	A	329	663,919						329	663,919

Debts, Obligations and Claims Written Off or Forgiven — *Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code (1)	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Natural Resources										
Department	A/D	39	553,519						39	553,519
Geomatics Canada Revolving Fund	A	1	6,195						1	6,195
National Energy Board	A	2	173,102						2	173,102
Northern Pipeline Agency	C					*	1	663,639	1	663,639
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	23	47,062,046						23	47,062,046
Canadian Security Intelligence Service	D	25	147						25	147
Correctional Service of Canada	A	429	41,329						429	41,329
CORCAN Revolving Fund	A	4	114,821						4	114,821
Royal Canadian Mounted Police	A/D	579	380,865						579	380,865
Public Works and Government Services										
Department	A/D	44	123,516						44	123,516
Superannuation	A	7	13,518						7	13,518
Real Property Services Revolving Fund	A/D	16	31,188						16	31,188
Translation Bureau Revolving Fund	D	1	13						1	13
Transport										
Department	A	291	624,258						291	624,258
Transportation Appeal Tribunal of Canada	A	1	130						1	130
Treasury Board										
Canada School of Public Service	A	1	900						1	900
Veterans Affairs										
Department	A	389	5,702,678						389	5,702,678
Western Economic Diversification	A	3	3,544,934						3	3,544,934
		154,298	*3,016,499,765*				*69,442*	*104,869,255*	*223,740*	*3,121,369,020*
Bankruptcy and Insolvency Act —										
Atlantic Canada Opportunities Agency										
Department	A	1	424,936						1	424,936
Canada Revenue Agency	A	36,560	579,075,667						36,560	579,075,667
Economic Development Agency of Canada for the Regions of Quebec	A	47	9,356,169						47	9,356,169
Transport										
Department	A	9	30,875						9	30,875
		36,617	*588,887,647*						*36,617*	*588,887,647*
Canada Small Business Financing Act —										
Industry										
Department	A	899	52,443,407						899	52,443,407

Debts, Obligations and Claims Written Off or Forgiven — *Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code [1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Canada Student Financial Assistance Act —										
Employment and Social Development Department	B	242,345	176,994,740						242,345	176,994,740
Canada Student Loans Act —										
Employment and Social Development Department	B	155	53,875						155	53,875
Canadian Food Inspection Agency Act —										
Health Canadian Food Inspection Agency	C	10,883	754,576						10,883	754,576
Canadian Forces Members and Veterans Re-Establishment and Compensation Act —										
Veterans Affairs Department	B	16	382,779						16	382,779
Canadian Forces Superannuation Act —										
National Defence Department	A	26	146,661						26	146,661
Companies' Creditors Arrangement Act —										
Economic Development Agency of Canada for the Regions of Quebec	A	1	579,391						1	579,391
Customs Act —										
Public Safety and Emergency Preparedness Canada Border Services Agency	B	315	4,606,029						315	4,606,029
Department of Veterans Affairs Act —										
Veterans Affairs Department	B	10	116,809						10	116,809
Employment Insurance Act —										
Employment and Social Development Department	A/B	114,110	69,625,112						114,110	69,625,112
Excise Tax Act —										
Canada Revenue Agency [2]	B	9,841	32,914,291						9,841	32,914,291
Export Development Act —										
Foreign Affairs, Trade and Development Export Development Canada (Canada Account)	B					23(6)	2	117,322,728	2	117,322,728

Debts, Obligations and Claims Written Off or Forgiven — *Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code [(1)]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			$		$			$		$
Immigration and Refugee Protection Act —										
Citizenship and Immigration Department	D	10	8,200						10	8,200
Public Safety and Emergency Preparedness										
Canada Border Services Agency	B	1	6,000						1	6,000
Income Tax Act —										
Canada Revenue Agency [(2)]	B/D	372,917	381,246,424						372,917	381,246,424
Old Age Security Act —										
Employment and Social Development Department	C	4,509	4,779,206						4,509	4,779,206
Pension Act —										
Veterans Affairs Department	B	32	422,762						32	422,762
Small Business Loans Act —										
Industry Department	A	1	99						1	99
		946,986	4,330,467,773				69,444	222,191,983	1,016,430	4,552,659,756
Summary —										
Write-offs	A	304,679	3,727,176,068				1,925	798,855	306,604	3,727,974,923
Forgiveness	B	339,444	363,970,407				4	215,560,629	339,448	579,531,036
Remissions	C	15,392	5,533,782				67,515	5,832,499	82,907	11,366,281
Waivers	D	287,471	233,787,516						287,471	233,787,516
		946,986	4,330,467,773				69,444	222,191,983	1,016,430	4,552,659,756

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* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

(1) Refer to the above table introduction for code descriptions.

(2) Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable Advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Accountable Advances

Department and agency	Advances outstanding as at March 31, 2014		Advances settled in April 2014		Advances outstanding as at April 30, 2014	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Agriculture and Agri-Food						
Department	56	42,449	50	33,950	6	8,499
Canadian Dairy Commission	1	400			1	400
Canadian Grain Commission	17	4,125	17	4,125		
	74	*46,974*	*67*	*38,075*	*7*	*8,899*
Atlantic Canada Opportunities Agency						
Department	*12*	*2,909*	*1*	*759*	*11*	*2,150*
Canada Revenue Agency	*344*	*299,594*	*223*	*156,483*	*121*	*143,111*
Canadian Heritage						
Department	19	10,510			19	10,510
Canadian Radio-television and Telecommunications Commission	9	3,100			9	3,100
Library and Archives of Canada	14	5,450			14	5,450
National Film Board	64	59,952	8	10,435	56	49,517
Public Service Labour Relations Board	2	1,000			2	1,000
Public Service Staffing Tribunal	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal	1	300			1	300
	110	*80,812*	*8*	*10,435*	*102*	*70,377*
Canadian Northern Economic Development Agency	*1*	*250*			*1*	*250*
Citizenship and Immigration						
Department	80	97,313	13	45,619	67	51,694
Immigration and Refugee Board	6	2,900			6	2,900
	86	*100,213*	*13*	*45,619*	*73*	*54,594*
Economic Development Agency of Canada for the Regions of Quebec	*22*	*6,500*		*50* (1)	*22*	*6,450*
Employment and Social Development						
Department	71	29,800	71	29,800		
Canada Industrial Relations Board	4	1,400	1	200	3	1,200
Office of the Co-ordinator, Status of Women	4	1,400			4	1,400
	79	*32,600*	*72*	*30,000*	*7*	*2,600*
Environment						
Department	111	79,687	3	841	108	78,846
Canadian Environmental Assessment Agency	7	2,990	1	390	6	2,600
Parks Canada Agency	206	197,312	2	743	204	196,569
	324	*279,989*	*6*	*1,974*	*318*	*278,015*

Accountable Advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2014		Advances settled in April 2014		Advances outstanding as at April 30, 2014	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Finance						
Department	3	345	1	27	2	318
Canadian International Trade Tribunal	1	500	1	500		
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada	5	4,750			5	4,750
Office of the Auditor General	6	1,800	6	1,800		
Office of the Superintendent of Financial Institutions	1	5,700			1	5,700
	17	*13,295*	*8*	*2,327*	*9*	*10,968*
Fisheries and Oceans						
Department	*250*	*178,270*	*223*	*151,770*	*27*	*26,500*
Foreign Affairs, Trade and Development						
Department	1,835	19,464,984	37	58,684	1,798	19,406,300
International Joint Commission (Canadian Section)	5	7,417	4	2,791	1	4,626
	1,840	*19,472,401*	*41*	*61,475*	*1,799*	*19,410,926*
Governor General	*4*	*2,700*			*4*	*2,700*
Health						
Department	172	88,622	124	49,686	48	38,936
Canadian Food Inspection Agency	52	12,327	39	10,827	13	1,500
Canadian Institutes of Health Research	1	1,300	1	1,300		
Patented Medicine Prices Review Board	1	500	1	500		
Public Health Agency of Canada	29	9,550	29	9,550		
	255	*112,299*	*194*	*71,863*	*61*	*40,436*
Indian Affairs and Northern Development						
Department	6	3,750			6	3,750
Canadian Polar Commission	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission	1	500	1	500		
Registry of the Specific Claims Tribunal	1	500			1	500
	9	*5,350*	*1*	*500*	*8*	*4,850*
Industry						
Department	78	36,525	76	34,200	2	2,325
Canadian Space Agency	4	8,248			4	8,248
Federal Economic Development Agency for Southern Ontario	4	3,500			4	3,500
Natural Sciences and Engineering Research Council	8	2,450			8	2,450
Registry of the Competition Tribunal	1	500			1	500
Social Sciences and Humanities Research Council	1	350			1	350
Statistics Canada	45	73,384	16	44,034	29	29,350
	141	*124,957*	*92*	*78,234*	*49*	*46,723*
Justice						
Department	58	8,023,750			58	8,023,750
Canadian Human Rights Commission	3	2,500	3	2,500		
Canadian Human Rights Tribunal	1	500			1	500
Commissioner for Federal Judicial Affairs	27	530,125	6	87,748	21	442,377
Courts Administration Service	39	7,295	39	7,295		
Office of the Director of Public Prosecutions	14	3,450			14	3,450
Offices of the Information and Privacy Commissioners of Canada	5	2,500			5	2,500
Supreme Court of Canada	3	1,650			3	1,650
	150	*8,571,770*	*48*	*97,543*	*102*	*8,474,227*

Accountable Advances — *Continued*

Department and agency	Advances outstanding as at March 31, 2014		Advances settled in April 2014		Advances outstanding as at April 30, 2014	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
National Defence						
Department	9,876	40,875,099	3,357	6,911,374	6,519	33,963,725
Communications Security Establishment	107	555,446	57	360,170	50	195,276
Military Grievances External Review Committee	1	500	1	500		
Military Police Complaints Commission	1	500	1	500		
Office of the Communications Security Establishment Commissioner	1	300			1	300
	9,986	*41,431,845*	*3,416*	*7,272,544*	*6,570*	*34,159,301*
Natural Resources						
Department	64	91,167	1	2,620	63	88,547
Canadian Nuclear Safety Commission	6	1,150			6	1,150
National Energy Board	1	1,500			1	1,500
Northern Pipeline Agency	1	400	1	400		
	72	*94,217*	*2*	*3,020*	*70*	*91,197*
Office of Infrastructure of Canada	*1*	*600*			*1*	*600*
Parliament						
The Senate	15	5,150			15	5,150
House of Commons	588	1,509,489	31	73,828	557	1,435,661
Library of Parliament	7	3,542	1	1,442	6	2,100
Office of the Conflict of Interest and Ethics Commissioner	1	500			1	500
Senate Ethics Officer	1	250			1	250
	612	*1,518,931*	*32*	*75,270*	*580*	*1,443,661*
Privy Council Office						
Department	21	32,300			21	32,300
Canadian Intergovernmental Conference Secretariat	6	2,595	2	670	4	1,925
Canadian Transportation Accident Investigation and Safety Board	14	8,700			14	8,700
Office of the Chief Electoral Officer	11	2,000			11	2,000
Office of the Commissioner of Official Languages	6	1,600	6	1,600		
Security Intelligence Review Committee	1	300			1	300
	59	*47,495*	*8*	*2,270*	*51*	*45,225*
Public Safety and Emergency Preparedness						
Department	24	15,695			24	15,695
Canada Border Services Agency	645	992,442	17	35,848	628	956,594
Canadian Security Intelligence Service	134	8,187,467	1	6,501,495	133	1,685,972
Correctional Service of Canada	207	291,586	15	19,537	192	272,049
Parole Board of Canada	9	3,925			9	3,925
Royal Canadian Mounted Police	2,236	15,139,611	1,286	11,929,935	950	3,209,676
	3,255	*24,630,726*	*1,319*	*18,486,815*	*1,936*	*6,143,911*
Public Works and Government Services						
Department	144	86,778	126	67,272	18	19,506
Shared Services Canada	35	23,477			35	23,477
	179	*110,255*	*126*	*67,272*	*53*	*42,983*
Transport						
Department	1,085	458,918	5	4,675	1,080	454,243
Canadian Transportation Agency	1	300			1	300
Transportation Appeal Tribunal of Canada	1	200			1	200
	1,087	*459,418*	*5*	*4,675*	*1,082*	*454,743*

Accountable Advances — *Concluded*

	Advances outstanding as at March 31, 2014		Advances settled in April 2014		Advances outstanding as at April 30, 2014	
Department and agency	Number	Amount	Number	Amount	Number	Amount
		$		$		$
Treasury Board						
Secretariat	9	10,975			9	10,975
Canada School of Public Service	19	15,963			19	15,963
Office of the Commissioner of Lobbying	1	200	1	200		
Office of the Public Sector Integrity Commissioner	1	1,000	1	1,000		
	30	*28,138*	*2*	*1,200*	*28*	*26,938*
Veterans Affairs						
Department	73	40,760	70	39,410	3	1,350
Veterans Review and Appeal Board	1	300	1	300		
	74	*41,060*	*71*	*39,710*	*3*	*1,350*
Western Economic Diversification	*6*	*2,400*			*6*	*2,400*
Total	19,079	97,695,968	5,978	26,699,883	13,101	70,996,085

[1] Partial Settlement.

Losses of Public Money and Property

Information on losses of public money and property is required under the Treasury Board Directive on Losses of Money or Property.

Losses of revenues due to fraud or willful misrepresentation — discovered or detected in 2013-2014

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Canada Revenue Agency					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	43	18,502,691	684,322	14,421,756	3,396,613
Income tax	50	8,814,118	1,532,762	1,484,245	5,797,111
Other administered losses	2	30,089	2,353		27,736
	95	*27,346,898*	*2,219,437*	*15,906,001*	*9,221,460*
Cases before the Courts (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Goods and services tax/harmonized sales tax	119	15,313,343		[1]	[1]
Income tax	319	169,886,303		[1]	[1]
Other administered losses	20	7,123,265		[1]	[1]
	458	*192,322,911*			
	553	219,669,809	2,219,437	15,906,001	9,221,460
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to *Customs Act* infractions —					
Misrepresentation — Value	2	2,614			2,614
Non report/Smuggling	39	5,163,486			5,163,486
Other infractions	2	27,266	3,623		23,643
	43	5,193,366	3,623		5,189,743
	596	224,863,175	2,223,060	15,906,001	14,411,203

[1] These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2013-2014

Brief description of loss	Charged to 2013-2014 Vote	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Agriculture and Agri-Food					
Canadian Grain Commission					
Fraudulent use of travel card (2 cases)		144	144		
Unauthorized use of travel card (1 case)		2,747	2,747		
Canada Revenue Agency					
Fraudulent claim for sick and other leave benefits (5 cases)	1	6,020	2,838		3,182
Fraudulent salary payment for unreported absences (6 cases)	1	77,379	7,209		70,170
Loss of petty cash (1 case)	1	600		600	
Net cashier shortage (gross shortage $1,203, gross overage $280)	1	923		923	
Unauthorized use of acquisition and travel cards (2 cases)	1	702	702		
Unauthorized use of taxi voucher (1 case)	1	131	131		
Citizenship and Immigration					
Department					
Cashier shortage (4 cases)	1	115	18	97	
Fraudulent use of travel card (1 case)		4,905	4,333	572	
Loss of petty cash (2 cases)	1	703		703	
Economic Development Agency of Canada for the Regions of Quebec					
Fraudulent claim for contributions (1 case)	5	406,277		406,277	
Employment and Social Development					
Department					
Cashier shortage (22 cases)	1	6,419		6,419	
Fraudulent claim for Canada Pension Plan (35 cases)	(S)	963,674	10,637	8,881	944,156
Fraudulent claim for Canada Student Loans (75 cases)	(S)	696,810	159,423	43,864	493,523
Fraudulent claim for Employment Insurance Benefits (87,613 cases)	(S)	127,571,441	24,796,936	90,047	102,684,458
Fraudulent claim for Old Age Security (16 cases)	(S)	585,093	74,940	169,901	340,252
Fraudulent claim for overtime (1 case)	1	8,147			8,147
Fraudulent use of acquisition card (2 cases)	1	220			220
Loss of deposit (2 cases)	1	920		920	
Environment					
Department					
Fraudulent use of travel card (2 cases)	1	4,790	4,790		
Loss of American Express traveller's cheque	1	850			850
Loss of petty cash (5 cases)	1	7,894			7,894
Parks Canada Agency					
Fraudulent use of acquisition card (1 case)	25	5,423	5,423		
Loss of deposit (1 case)	25	6,732		6,732	
Loss of petty cash (1 case)	25	100		100	
Net cashier shortage (gross shortage $378,748, gross overage $312,949)	25	65,799		65,799	
Theft of cash float (1 case)	25	350		350	
Theft of cash receipts (2 cases)	25	400		400	
Theft of cheque (1 case)	25	725		725	
Unauthorized use of travel card (1 case)	25	2,364			2,364

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Charged to 2013-2014 Vote	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Fisheries and Oceans					
Department					
Fraudulent use of acquisition card due to identity theft (6 cases)	1	11,613	11,613		
Unauthorized use of travel card (9 cases)	1	22,100	1,556		20,544
Foreign Affairs, Trade and Development					
Department					
Fraudulent claim by a supplier (2 cases)		230,289			230,289
Fraudulent relocation payments		2,604			2,604
Loss of consular revenues (7 cases)	1	8,233	1,960	6,273	
Loss of content of official mail	1	70,367		70,367	
Loss of money due to banking error (2 cases)	1	2,837		2,837	
Loss of petty cash	1	781		781	
Theft of cash receipts from disposal of material		2,756	1,060		1,696
Theft of contribution funds		15,000	15,000		
Theft of mission funds		2,500	2,500		
Health					
Department					
Inappropriate use of government resources and unearned salary (1 case)	1	141,423	14,500		126,923
Overpayment - Non insured health services provider (2 cases)	1	1,097,566		318,979	778,587
Overpayment of contributions (1 case)	10	26,467			26,467
Theft of wireless services (1 case)	1	7,924			7,924
Canadian Food Inspection Agency					
Loss of petty cash (1 case)	11	38		38	
Unauthorized use of acquisition card (9 cases)	11	2,214	2,214		
Unauthorized use of travel card (4 cases)	11	10,384	8,188		2,196
Canadian Institutes of Health Research					
Fraudulent claim for grant (1 case)		88,750			88,750
Public Health Agency of Canada					
Unauthorized use of long distance service (1 case)	1	1,800			1,800
Indian Affairs and Northern Development					
Department					
Loss of cash receipts (Treaty Payment Program) (2 cases)	(S)	5		5	
Industry					
Canadian Space Agency					
False statement of student's attendance reports (1 case)	25	665	665		
Justice					
Courts Administration Service					
Loss of cash receipts (1 case)	30	12		12	
Supreme Court of Canada					
Loss of cash receipts (1 case)	50	45		45	

Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2013-2014 — *Concluded*

Brief description of loss	Charged to 2013-2014 Vote	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
National Defence					
Department					
Discrepancy in Working Capital Fund (CFB Wainwright)		2,612			2,612
Discrepancy in Working Capital Fund (HMCS Protecteur)		5,500			5,500
Discrepancy in Working Capital Fund (HMCS Regina)		1,100			1,100
Discrepancy in Working Capital Fund (QG 5GSS)		100			100
Loss of accountable advances (3 cases)		1,933			1,933
Loss of meal revenue (CFB Esquimalt)	1	736		736	
Overpayment of employment benefits (CFB Esquimalt)		20,278			20,278
Parliament					
House of Commons					
Theft of petty cash (1 case)		120		120	
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of bank deposit (7 cases)	10	4,430		4,430	
Loss of cashier float (4 cases)	10	790		790	
Correctional Service of Canada					
Loss of petty cash (1 case)	25	100			100
Royal Canadian Mounted Police					
Fraudulent overtime payment (1 case)		3,232			3,232
Fraudulent use of acquisition card (1 case)		685			685
Loss of seized funds (1 case)		20		20	
Theft of exhibit (1 case)		116,231			116,231
Public Works and Government Services					
Department					
Fraud - Public Service Pension Fund		140,275	140,275		
Overpayment - Public Service Pension Fund		497,792	59,662		438,130
Theft of petty cash (1 case)	1	171			171
Unauthorized use of travel card (2 cases)	1	4,744	1,094		3,650
Receiver General — Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —					
Forged endorsements (2,961 cases)		2,065,002	2,053,437	11,565	
Irregular endorsements (99 cases)		96,873	96,873		
Misdirected direct deposits (7,174 cases)		3,420,463	1,752,917	984,765	682,781
Not endorsed (1,327 cases)		889,599	889,599		
Others (1,267 cases)		2,829,319	2,765,359	63,960	
Transport					
Department					
Unauthorized use of travel card (2 cases)	1	918		337	581
Treasury Board					
Secretariat					
Fraudulent claims benefits (health and dental plans) (3 cases)	20	189,739	8,777		180,962
		142,467,932	32,897,520	2,269,370	107,301,042

(S) Statutory authority

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Agriculture and Agri-Food				
Department				
Damage to Crown vehicle (3 cases)	4,583	248	4,335	
Theft of baled hay (1 case)	2,700		2,700	
Theft of binding system (1 case)	1,099		1,099	
Theft of BlackBerry (4 cases)	740		740	
Theft of GPS (1 case)	672		672	
Theft of iPad charger and adapter (1 case)	40		40	
Theft of laptop (1 case)	1,200		1,200	
Theft of signs (1 case)	99		99	
Vandalism to Crown vehicle (2 cases)	1,141		1,141	
Atlantic Canada Opportunities Agency				
Department				
Theft of electronic tablet (1 case)	1,200		1,200	
Theft of four laptops (1 case)	4,800		4,800	
Vandalism to doors (1 case)	301		301	
Canada Revenue Agency				
Damage to informatic equipment and parts (1 case)	212		212	
Damage to office equipment (2 cases)	1,965		1,965	
Theft of informatic and telecommunication equipment and parts (7 cases)	8,770		8,770	
Vandalism to Crown vehicle (7 cases)	10,297		10,297	
Canadian Heritage				
Department				
Theft of laptop (2 cases)	3,000		3,000	
Library and Archives of Canada				
Theft of laptop (1 case)	1,200		1,200	
National Film Board				
Theft of cellular phone (4 cases)	400		400	
Theft of laptop (2 cases)	3,607		3,607	
Public Service Labour Relations Board				
Theft of informatic equipment (1 case)	2,000		2,000	
Citizenship and Immigration				
Department				
Theft of BlackBerry (1 case)	300		300	
Theft of laptop (3 cases)	2,700		2,700	
Vandalism to a building (1 case)	400		400	
Immigration and Refugee Board				
Theft of projector (1 case)	1,200		1,200	
Theft of tablet (2 cases)	2,000		2,000	
Economic Development Agency of Canada for the Regions of Quebec				
Theft of laptop (1 case)	935		935	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Employment and Social Development				
Department				
Theft of computer and monitor (1 case)	736		736	
Theft of digital camera (1 case)	150		150	
Theft of laptop (3 cases)	4,300		4,300	
Theft of materials and supplies (7 cases)	938		938	
Theft of telecommunication equipment (2 cases)	500		500	
Vandalism to a Crown vehicle (3 cases)	1,217		1,217	
Vandalism to buildings and other real property (3 cases)	3,578		3,578	
Vandalism to telecommunication equipment (1 case)	105		105	
Office of the Co-ordinator, Status of Women				
Theft of BlackBerry (1 case)	100		100	
Theft of digital camera (1 case)	120		120	
Theft of laptop and accessories (1 case)	11,700		11,700	
Theft of radio (1 case)	90		90	
Environment				
Department				
Theft of copper wires (1 case)	19,635		19,635	
Theft of defibrillator (1 case)	2,500		2,500	
Theft of laptop and accessories (6 cases)	6,937		6,937	
Theft of photographic equipment (1 case)	750		750	
Theft of uniform equipments (2 cases)	2,000		2,000	
Vandalism to Crown vehicle (2 cases)	390		390	
Vandalism to fencing (2 cases)	125		125	
Parks Canada Agency				
Damage to buildings (4 cases)	3,000		3,000	
Damage to other real property (5 cases)	6,800		6,800	
Theft of Crown vehicles and other transportation equipment (3 cases)	13,500	6,000	7,500	
Theft of electronic equipment (2 cases)	475		475	
Theft of equipment (1 case)	90		90	
Theft of informatic equipment (1 case)	2,040		2,040	
Theft of machinery (2 cases)	700		700	
Theft of materials and supplies (10 cases)	10,870		10,870	
Vandalism to buildings (1 case)	12,382		12,382	
Vandalism to equipment (2 cases)	348		348	
Vandalism to materials and supplies (4 cases)	1,610		1,610	
Vandalism to other real property (20 cases)	12,970	100	12,610	260
Finance				
Canadian International Trade Tribunal				
Theft of informatic equipment (1 case)	1,250		1,250	
Office of the Auditor General				
Theft of informatic equipment (1 case)	1,600		1,600	
Office of the Superintendent of Financial Institutions				
Theft of BlackBerry (3 cases)	405		405	
Theft of laptop (1 case)	1,100		1,100	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Fisheries and Oceans				
Department				
Theft of Crown vehicle (2 cases)	8,363	7,000	1,363	
Theft of electronic equipment (4 cases)	1,875		1,875	
Theft of informatics equipment (3 cases)	2,138		700	1,438
Theft of machinery and equipment (6 cases)	17,211		17,211	
Theft of materials and supplies (7 cases)	46,968		46,968	
Theft of telecommunications equipment (5 cases)	1,594		1,594	
Vandalism to a building (5 cases)	19,100		19,100	
Vandalism to a monument (2 cases)	2,166		2,166	
Vandalism to Crown vehicle (2 cases)	1,490		1,490	
Vandalism to electronic equipment (1 case)	25,000		25,000	
Vandalism to machinery and equipment (2 cases)	1,120		1,120	
Vandalism to real property (2 cases)	391		391	
Foreign Affairs, Trade and Development				
Department				
Theft of BlackBerry (1 case)	440		440	
Theft of carpet (1 case)	2,123		2,123	
Theft of laptop (1 case)	1,000		1,000	
Theft of recognition award (1 case)	100		100	
Theft of television (1 case)	2,000		2,000	
Canadian International Development Agency				
Theft of digital camera (2 cases)	350		350	
Health				
Department				
Theft of laptop (1 case)	1,050		1,050	
Vandalism to buildings (2 cases)	5,147		5,147	
Canadian Food Inspection Agency				
Theft of BlackBerry (1 case)	99		99	
Theft of boat engine (1 case)	3,000		3,000	
Theft of door magnet on Crown vehicle (1 case)	500		500	
Theft of laptop (3 cases)	1,050		1,050	
Theft of licence plates (4 cases)	262		262	
Theft of safety equipment (1 case)	100		100	
Theft of tires (3 cases)	2,698		2,698	
Theft of USB key (1 case)	40		40	
Vandalism to buildings (2 cases)	575		575	
Vandalism to Crown vehicle (53 cases)	28,611		28,611	
Public Health Agency of Canada				
Theft of laptop, portable hard drive and USB keys (1 case)	1,500		1,500	
Theft of laptop (1 case)	1,000		1,000	
Indian Affairs and Northern Development				
Department				
Theft of beaver pelts (2 cases)	800		800	
Theft of BlackBerry (3 cases)	1,050		1,050	
Theft of cellular phone (1 case)	52		52	
Theft of laptop (2 cases)	1,990		1,990	
Vandalism to Crown vehicle (1 case)	1,070		1,070	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Industry				
Department				
Theft of navigation system (1 case)	200		200	
Theft of protective equipment (1 case)	1,200		1,200	
Theft of weight kit (1 case)	1,200		1,200	
Vandalism of Crown vehicle (1 case)	1,600		1,600	
National Research Council of Canada				
Theft of laboratory equipment (1 case)	5,000		5,000	
Theft of laptop (1 case)	1,500		1,500	
Theft of metal plates (1 case)	1,040		1,040	
Theft of plasma television (1 case)	361		361	
Statistics Canada				
Theft of laptop (1 case)	1,100		1,100	
Justice				
Courts Administration Service				
Theft of audio equipment (1 case)	1,000	1,000		
Theft of laptop (1 case)	2,950		2,950	
Office of the Director of Public Prosecutions				
Theft of BlackBerry (2 cases)	400		400	
Offices of the Information and Privacy Commissioners of Canada				
Theft of HardDrive Lacie (1 case)	300		300	
Supreme Court of Canada				
Theft of BlackBerry (1 case)	700		700	
National Defence				
Department				
Theft of combat clothing (268 items)	23,232	5,026	18,206	
Theft of computer (1 item)	1,930		1,930	
Theft of electrical equipment (3 items)	11,683		11,683	
Theft of military specific equipment (36 items)	2,521	605	1,916	
Theft of non-military specific equipment (30 items)	3,220	1,287	1,933	
Theft of tools (4 items)	500	58	442	
Theft of weapons and accessories (3,815 items)	1,482		1,482	
Natural Resources				
Department				
Theft of all-terrain vehicle (5 cases)	2,323		2,323	
Theft of BlackBerry (4 cases)	1,200		1,200	
Theft of iPad (1 case)	850		850	
Theft of laptop (1 case)	850		850	
Theft of small tools (1 case)	20		20	
Theft of USB key (1 case)	20		20	
Vandalism to all-terrain vehicle (1 case)	465		465	
Vandalism to Crown vehicle (2 cases)	8,167	3,649	4,518	
Parliament				
House of Commons				
Theft of camcorder (1 case)	550		550	
Theft of camera (1 case)	402		402	
Theft of laptop (3 cases)	4,894		4,894	
Theft of tablet (2 cases)	1,679		1,679	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Privy Council Office				
Department				
Theft of laptop (1 case)	349		349	
Canadian Transportation Accident Investigation and Safety Board				
Theft of cellular phone (1 case)	105		105	
Vandalism to two Crown vehicles (1 case)	9,452		9,452	
Office of the Chief Electoral Officer				
Theft of laptop (1 case)	1,340		1,340	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Theft of cellular phone (1 case)	150		150	
Theft of computer equipment (5 cases)	6,450		6,450	
Theft of uniform component (5 cases)	184		184	
Correctional Service of Canada				
Damage due to inmate disturbances (123 cases)	55,975	261	54,501	1,213
Damage due to intentional fire (26 cases)	5,726	50	5,676	
Damage due to water pipe break (5 cases)	4,462		4,462	
Damage to plate glass window (13 cases)	7,963	143	7,820	
Theft of supplies (7 cases)	9,077	5	9,072	
Vandalism to motor vehicle (5 cases)	2,667		2,667	
Vandalism to property and equipment (106 cases)	37,415	86	37,329	
Royal Canadian Mounted Police				
Damage to Crown vehicle and other transportation equipment (47 cases)	461,151	16,498	192,076	252,577
Damage to telecommunication, informatic and electronic equipment (11 cases)	80		80	
Public Works and Government Services				
Department				
Theft of BlackBerry (5 cases)	755		755	
Theft of electronic equipment (6 cases)	1,345		1,345	
Theft of informatic equipment (2 cases)	1,742		1,742	
Theft of iPad (1 case)	1,012		1,012	
Theft of items from recognition display case (1 case)	3,319		3,319	
Theft of laptop (9 cases)	11,794		11,794	
Theft of vehicle battery (1 case)	257		257	
Vandalism to building (7 cases)	23,803		23,803	
Vandalism to property (3 cases)	500		500	
Shared Services Canada				
Theft of calculator (1 case)	18		18	
Theft of cellular phone (2 cases)	900		900	
Theft of laptop (2 cases)	1,900		1,900	
Theft of technical equipment (1 case)	5,000		5,000	
Transport				
Department				
Theft of camera (1 case)	1		1	
Theft of laptop (4 cases)	5,600		5,600	
Theft of video camera (1 case)	1		1	
Vandalism to a building (1 case)	150		150	
Vandalism to Crown vehicle (3 cases)	1,135		1,135	

Losses of public property due to an offence or other illegal act — occurrence or discovery in 2013-2014 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Western Economic Diversification				
Theft of BlackBerry (3 cases)	200		200	
Theft of computer equipment (3 cases)	167		167	
Theft of projector (1 case)	99		99	
	1,113,378	42,016	815,874	255,488

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Agriculture and Agri-Food				
Department				
Damage due to accidental fire (1 case)	999,313		999,313	
Damage to Crown vehicle in an accident (16 cases)	20,038		20,038	
Damage to fence (1 case)	1,474			1,474
Damage to off-road vehicle (2 cases)	1,078		1,078	
Loss of BlackBerry (7 cases)	1,568		1,568	
Loss of cellular phone (1 case)	230		230	
Loss of digital camera (1 case)	500		500	
Loss of security token (1 case)	20		20	
Loss of videoconference camera (1 case)	330		330	
Canadian Grain Commission				
Damage to Crown vehicle (1 case)	4,612		4,612	
Damage to office supplies (1 case)	400		400	
Loss of BlackBerry (1 case)	63		63	
Canada Revenue Agency				
Damage to Crown vehicle (11 cases)	42,359	4,524	36,901	934
Damage to informatic equipment and parts (2 cases)	1,390		1,390	
Damage to panel systems, furniture and electrical accessories (1 case)	55,605		55,605	
Loss of informatic equipment and parts (19 cases)	5,364		5,364	
Loss of office equipment (18 cases)	3,580		3,580	
Citizenship and Immigration				
Department				
Damage to a building caused by a flood (1 case)	43,204		43,204	
Damage to Crown vehicle in an accident (1 case)	3,000		3,000	
Loss of BlackBerry (6 cases)	1,800		1,800	
Economic Development Agency of Canada for the Regions of Quebec				
Damage to Crown vehicle in an accident (1 case)	280		280	
Employment and Social Development				
Department				
Damage to computer equipment (14 cases)	2,314		2,314	
Damage to Crown vehicle (19 cases)	16,390		16,390	
Damage to real property (1 case)	320,000		320,000	
Loss of BlackBerry (2 cases)	100		100	
Loss of cellular phone (1 case)	80		80	
Loss of computer equipment (3 cases)	290		290	
Loss of laptop (8 cases)	12,800		12,800	
Loss of material and supplies (776 cases)	9,554		9,554	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Environment				
Department				
Damage to audio equipment (5 cases)	1,045		1,045	
Damage to binoculars (2 cases)	477		477	
Damage to camera (4 cases)	2,221		2,221	
Damage to Crown vehicle (20 cases)	43,214		37,795	5,419
Damage to GPS (3 cases)	1,104		1,104	
Damage to monitor (1 case)	300		300	
Damage to scientific equipment (12 cases)	225,903		225,903	
Loss of boat in fire (1 case)	2,195		2,195	
Loss of fluorometer (1 case)	17,000		17,000	
Loss of off-road vehicle (1 case)	5,993		5,993	
Parks Canada Agency				
Damage to Crown vehicle (51 cases)	217,650	40,349	85,972	91,329
Damage to equipment (5 cases)	44,951	10,599	6,867	27,485
Damage to machinery (1 case)	8,028		8,028	
Damage to material and supplies (1 case)	50		50	
Damage to other real property (15 cases)	140,127	7,898	43,307	88,922
Damage to telecommunication equipment (3 cases)	995		995	
Damages to infrastructures and various properties caused by flood in Alberta (1 case)	31,867,700		31,867,700	
Loss of electronic equipment (1 case)	500		500	
Loss of material and supplies (2 cases)	180		180	
Loss of telecommunication equipment (7 cases)	4,080	50	4,030	
Finance				
Department				
Loss of BlackBerry (6 cases)	3,300		3,300	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of computer (1 case)	800		800	
Office of the Auditor General				
Loss of informatic equipment (3 cases)	284		284	
Office of the Superintendent of Financial Institutions				
Loss of BlackBerry (1 case)	135		135	
Fisheries and Oceans				
Department				
Damage to building (1 case)	24,000			24,000
Damage to Crown vehicle (52 cases)	70,232	5,850	64,382	
Damage to electronic equipment (1 case)	250		250	
Damage to machinery and equipment (3 cases)	10,451		10,451	
Damage to telecommunication equipment (1 case)	5,000		5,000	
Loss of electronic equipment (3 cases)	5,250		5,250	
Loss of informatic equipment (1 case)	1,400		1,400	
Loss of machinery and equipment (1 case)	5,619		5,619	
Loss of telecommunication equipment (23 cases)	7,820		7,820	
Foreign Affairs, Trade and Development				
Department				
Fire at Abuja Official Residence (1 case)	11,340		11,340	
Fire at Cairo Chancery (1 case)	11,762		11,762	
Fire at Yaoundé Staff quarters (1 case)	4,350		4,350	
Loss of BlackBerry (8 cases)	3,520		3,520	
Loss of laptop (1 case)	1,200		1,200	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Canadian International Development Agency				
Loss of BlackBerry (4 cases)	1,760		1,760	
Health				
Department				
Damage to Crown vehicle (3 cases)	43,377	7,291	34,197	1,889
Loss of drill set (1 case)	200		200	
Loss of iPad (1 case)	800		800	
Canadian Food Inspection Agency				
Damage to Crown vehicle in an accident (102 cases)	190,761	8,937	173,743	8,081
Canadian Institutes of Health Research				
Loss of BlackBerry (2 cases)	270		270	
Loss of laptop (1 case)	1,400		1,400	
Loss of tablet (1 case)	1,000		1,000	
Indian Affairs and Northern Development				
Department				
Damage to Crown vehicle (3 cases)	5,886		5,886	
Loss of BlackBerry (10 cases)	4,000		4,000	
Loss of laptop (1 case)	300		300	
Industry				
Department				
Damage to BlackBerry (1 case)	65		65	
Damage to Crown vehicle (5 cases)	6,320		6,320	
Damage to protective equipment (1 case)	1,500		1,500	
Loss of BlackBerry (9 cases)	338		338	
Loss of computer (27 cases)	11,263		11,263	
Loss of conference sound system (1 case)	1,857		1,857	
Loss of digital camera (1 case)	123		123	
Loss of DVD player (2 cases)	145		145	
Loss of facsimile (3 cases)	6,633		6,633	
Loss of headset (1 case)	60		60	
Loss of laptop (23 cases)	11,284		11,284	
Loss of microphone system (1 case)	956		956	
Loss of monitor (33 cases)	2,573		2,573	
Loss of printer (4 cases)	1,506		1,506	
Loss of projector (3 cases)	3,018		3,018	
Loss of refrigerator (1 case)	56		56	
Loss of router (2 cases)	835		835	
Loss of scanner (1 case)	51		51	
Loss of scientific laboratory equipment (39 cases)	63,605		63,605	
Loss of server (5 cases)	4,069		4,069	
Loss of switch (1 case)	1,400		1,400	
Loss of tablet (6 cases)	1,783		1,783	
Loss of tape recorder (1 case)	30		30	
Loss of teleconference system (1 case)	1,500		1,500	
Loss of USB key (2 cases)	350		350	
Canadian Space Agency				
Damage to camcorder (1 case)	580		580	
Damage to lift door panel (1 case)	9,000		9,000	
Loss of laptop (1 case)	250		250	
Federal Economic Development Agency for Southern Ontario				
Loss of computer equipment (63 cases)	7,852			7,852
Loss of shredder (1 case)	2,000			2,000

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Statistics Canada				
Damage to building and furniture (2 cases)	116,000		116,000	
Loss of laptop (1 case)	905		905	
Justice				
Canadian Human Rights Commission				
Damage to BlackBerry (2 cases)	270		270	
Courts Administration Service				
Damage to printed matter (2 cases)	5,760		5,760	
Loss of material and supplies (1 case)	25		25	
Loss of printed matter (1 case)	579		579	
Office of the Director of Public Prosecutions				
Loss of BlackBerry (5 cases)	1,000		1,000	
Loss of control access card (10 cases)	70		70	
Loss of secure key (1 case)	28		28	
Offices of the Information and Privacy Commissioners of Canada				
Damage to BlackBerry (2 cases)	100		100	
Damage to iPad (1 case)	1,000		1,000	
Loss of BlackBerry (2 cases)	100		100	
Loss of iPhone (2 cases)	800		800	
Supreme Court of Canada				
Loss of BlackBerry (2 cases)	596		596	
National Defence				
Department				
Damage to aircraft (2 items)	12,557,941		12,557,941	
Damage to combat clothing (96 items)	6,395	772	5,623	
Damage to computer (21 items)	50,630		50,630	
Damage to electrical equipment (1 item)	478		478	
Damage to military specific equipment (24 items)	2,785	265	2,520	
Damage to non-military specific equipment (25 items)	7,762	258	7,504	
Damage to technical equipment (4 items)	9,408	200	9,208	
Damage to telecommunication equipment (1 item)	266		266	
Damage to tools (6 items)	311		311	
Damage to transportation equipment (2 items)	74,778		74,778	
Damage to weapons and accessories (8 items)	143		143	
Loss of combat clothing (6,193 items)	575,655	108,008	467,647	
Loss of computer (353 items)	508,431	2,166	506,265	
Loss of construction engineering equipment (4 items)	3,491		3,491	
Loss of electrical equipment (67 items)	134,182	3,567	130,615	
Loss of laptop (22 items)	46,624		46,624	
Loss of machinery (22 items)	33,383		33,383	
Loss of military specific equipment (3,352 items)	2,244,596	72,424	2,172,172	
Loss of non-military specific equipment (1,514 items)	439,128	12,750	426,378	
Loss of technical equipment (537 items)	2,200,607	7,372	2,193,235	
Loss of telecommunication equipment (216 items)	357,918	230	357,688	
Loss of tools (713 items)	97,206	17,583	79,623	
Loss of transportation equipment (76 items)	723,094	659,506	63,588	
Loss of weapons and accessories (7,425 items)	49,978	10,426	39,552	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Natural Resources				
Department				
Damage to Crown vehicle (6 cases)	46,188		23,761	22,427
Loss of BlackBerry (6 cases)	2,000		2,000	
Loss of iPad (1 case)	1,000		1,000	
Loss of laptop (1 case)	2,000		2,000	
Loss of Polycom teleconference system (1 case)	540		540	
Loss of USB Key (1 case)	20		20	
Canadian Nuclear Safety Commission				
Damage to computer (3 cases)	2,140	100	2,040	
Office of Infrastructure of Canada				
Loss of BlackBerry (2 cases)	55		55	
Parliament				
House of Commons				
Loss of camera (3 cases)	1,745		1,745	
Loss of computer equipment (1 case)	119		119	
Loss of furniture and equipment due to flood (2 cases)	7,811		7,811	
Loss of portable lectern (1 case)	2,967		2,967	
Loss of sound system (1 case)	3,732		3,732	
Loss of tablet (2 cases)	1,362		1,362	
Privy Council Office				
Canadian Transportation Accident Investigation and Safety Board				
Damage to building due to flood (1 case)	6,622			6,622
Damage to cellular phone (2 cases)	395		395	
Office of the Chief Electoral Officer				
Loss of BlackBerry (4 cases)	1,200		1,200	
Loss of computer (1 case)	2,555		2,555	
Loss of laptop (5 cases)	9,328		9,328	
Loss of monitor (1 case)	473		473	
Loss of printer (1 case)	2,500		2,500	
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Damage to equipment (5 cases)	10,693		10,693	
Damage to property (1 case)	150		150	
Loss of BlackBerry (13 cases)	3,038		3,038	
Loss of computer equipment (52 cases)	2,450		2,450	
Loss of equipment (72 cases)	1,979		1,979	
Loss of keys (186 cases)	9,833		9,833	
Loss of uniform component (78 cases)	5,832		5,832	
Correctional Service of Canada				
Damage due to accidental fire (8 cases)	119,195		119,195	
Damage due to water pipe break (7 cases)	552,854	65,000	487,854	
Damage following motor vehicle accident (111 cases)	222,240	4,114	216,867	1,259
Damage to plate glass window (3 cases)	1,835		1,835	
Damage to property and equipment (15 cases)	28,299		18,134	10,165
Loss of asset inventories (130 cases)	83,383		83,383	
Parole Board of Canada				
Damage to Crown vehicle in an accident (4 cases)	3,669		3,669	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Royal Canadian Mounted Police				
Damage to buildings and other real property (6 cases)	25,116		25,116	
Damage to Crown vehicle and other transportation equipment (917 cases)	2,368,257	279,905	1,788,691	299,661
Damage to machinery, equipment, furniture and furnishing (3 cases)	1,600		1,600	
Loss of telecommunication, informatic or electronic equipment (89 cases)	11,680		11,680	
Public Works and Government Services				
Department				
Damage to BlackBerry (2 cases)	270		270	
Damage to building (10 cases)	282,597		262,696	19,901
Damage to Crown vehicle (3 cases)	3,758	585	3,173	
Damage to property (4 cases)	3,814		3,814	
Loss of BlackBerry (22 cases)	2,979		2,979	
Loss of cellular phone (2 cases)	300		300	
Loss of informatic equipment (5 cases)	182		182	
Loss of laptop (2 cases)	2,752		2,752	
Shared Services Canada				
Damage to cellular phone (58 cases)	26,607		26,607	
Loss of cellular phone (22 cases)	8,793		8,793	
Loss of desktop computer (13 cases)	3,571		3,571	
Loss of laptop (26 cases)	10,372		10,372	
Loss of monitor (26 cases)	4,150		4,150	
Loss of network equipment (1 case)	6,000		6,000	
Loss of pager (5 cases)	200		200	
Loss of printer (1 case)	111		111	
Loss of router (2 cases)	49,585		49,585	
Transport				
Department				
Damage to Crown boat (1 case)	1,830	1,428		402
Damage to Crown vehicle (27 cases)	36,719	5,000	31,719	
Loss of control access card (6 cases)	150		150	
Loss of inspector identification card (3 cases)	1,950		1,950	
Loss of inspector stamp (1 case)	50		50	
Loss of iPad (1 case)	900		900	
Treasury Board				
Secretariat				
Loss of BlackBerry (3 cases)	1,650		1,650	
Office of the Commissioner of Lobbying				
Loss of laptop (3 cases)	110		110	
Veterans Affairs				
Department				
Loss of BlackBerry (8 cases)	1,000		1,000	
Loss of iPad (2 cases)	1,300		1,300	
Loss of laptop (1 case)	1,755		1,755	
Veterans Review and Appeal Board				
Loss of BlackBerry (1 case)	125		125	

Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2013-2014 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	$	$	$	$
Western Economic Diversification				
Damage to cabinets and microwaves (1 case)	2,900		2,900	
Loss of cellular phone (2 cases)	300		300	
Loss of computer equipment (8 cases)	285		285	
Loss of telecommunication equipment (3 cases)	47		47	
Loss of USB key (1 case)	100		100	
Loss of work of art (1 case)	100		100	
	38,945,508	1,337,157	36,988,529	619,822

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Agriculture and Agri-Food								
Department								
Fraudulent use of timesheet	2004-2005	16,556	40,359	56,915	26,607	2,800	26,915	593
Canadian Grain Commission								
Misuse of designated travel card (1 case)	2012-2013	1,162		1,162				1,162
Misuse of employee travel card (4 cases)	2009-2010	13,472		13,472	12,588			884
Misuse of government employee travel card (2 cases)	2011-2012	12,274		12,274	9,960	357		1,957
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)								
Goods and services tax/harmonized sales tax	2001-2002	9,442,892		9,442,892	1,770,103		7,669,691	3,098
Goods and services tax/harmonized sales tax	2002-2003	13,042,536		13,042,536	1,148,573		11,794,827	99,136
Goods and services tax/harmonized sales tax	2003-2004	6,800,491		6,800,491	2,746,124	5,975	3,861,111	187,281
Goods and services tax/harmonized sales tax	2004-2005	4,581,548		4,581,548	1,276,828	7,585	3,051,345 (1)	245,790
Goods and services tax/harmonized sales tax	2005-2006	5,924,283		5,924,283	1,548,861	3,448	4,280,206	91,768
Goods and services tax/harmonized sales tax	2006-2007	8,692,483	(17,804)	8,674,679	2,861,501		5,542,147 (1)	271,031
Goods and services tax/harmonized sales tax	2007-2008	17,198,434		17,198,434	3,368,554	3,047	13,041,814 (1)	785,019
Goods and services tax/harmonized sales tax	2008-2009	13,735,115		13,735,115	5,325,019	27,351	6,910,297 (1)	1,472,448
Goods and services tax/harmonized sales tax	2009-2010	7,265,375		7,265,375	1,934,944	32,293	3,712,155 (1)	1,585,983
Goods and services tax/harmonized sales tax	2010-2011	4,445,660		4,445,660	1,775,290	25,190	1,429,991 (1)	1,215,189
Goods and services tax/harmonized sales tax	2011-2012	13,871,865		13,871,865	8,118,554	79,620	4,160,668 (1)	1,513,023
Goods and services tax/harmonized sales tax	2012-2013	21,919,300		21,919,300	878,133	486,670	18,464,395 (1)	2,090,102
Income tax	2001-2002	11,371,419		11,371,419	5,347,337		5,924,083	99,999
Income tax	2002-2003	8,768,905		8,768,905	4,756,128		4,007,542	5,235
Income tax	2003-2004	12,026,416		12,026,416	8,622,886		3,369,886 (1)	33,644
Income tax	2004-2005	7,922,895		7,922,895	5,583,123	3,684	2,237,098 (1)	98,990
Income tax	2005-2006	9,648,565		9,648,565	6,161,117		2,911,074 (1)	576,374
Income tax	2006-2007	5,865,180		5,865,180	2,697,412	20,575	2,452,291 (1)	694,902
Income tax	2007-2008	13,004,212		13,004,212	3,866,392	89,697	7,596,771 (1)	1,451,352
Income tax	2008-2009	15,562,835	(501,070)	15,061,765	8,166,412	103,622	5,489,138 (1)	1,302,593
Income tax	2009-2010	7,428,731		7,428,731	3,056,055	142,521	2,930,281 (1)	1,299,874
Income tax	2010-2011	22,442,722		22,442,722	8,473,162	196,482	10,622,589 (1)	3,150,489
Income tax	2011-2012	4,611,681		4,611,681	1,724,004	188,807	888,095 (1)	1,810,775
Income tax	2012-2013	11,841,323		11,841,323	1,887,099	2,398,618	2,793,880 (1)	4,761,726

Losses of public money or property — update to cases reported in previous years'*Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Other administered losses	2006-2007	72,003		72,003	67,777	355	508	3,363
Other administered losses	2008-2009	96,645		96,645	7,444		83,072	6,129
Other administered losses	2009-2010	111,065		111,065	55,618	814	30,700	23,933
Other administered losses	2010-2011	161,040		161,040	130,698	3,762	3,087[1]	23,493
Other administered losses	2011-2012	431,140		431,140	129,211	8,373	60,593[1]	232,963
Other administered losses	2012-2013	47,923		47,923	216	683		47,024
False statement on income tax return	2009-2010	16,720		16,720	950	15,770		
Fraudulent claim for sick and other leave benefits (8 cases)	2012-2013	34,939		34,939	1,474	28,438		5,027
Fraudulent claim for travel costs (1 case)	2012-2013	20,993	(13,434)[1]	7,559		4,375		3,184
Fraudulent overtime claims (2 cases)	1997-1998	133,792		133,792	87,808	984	45,000	
Personal purchases made by an employee using a Canada Revenue Agency charge card	2007-2008	4,064		4,064	3,304	760		
Personal purchases made by an employee using a Canada Revenue Agency charge card	2008-2009	3,219		3,219				3,219
Personal purchases of an employee using a Canada Revenue Agency charge card and fraudulent claims for payment	2005-2006	7,752		7,752	2,755			4,997
Unauthorized use of Canada Revenue Agency travel card (2 cases)	2012-2013	7,142		7,142	2,771		4,371[1]	
Citizenship and Immigration								
Department								
Misappropriation of funds	2002-2003	178,540	(316)	178,224	87,739			90,485
Immigration and Refugee Board								
Unauthorized use of acquisition card (1 case)	2012-2013	3,691		3,691	1,045	2,646		
Economic Development Agency of Canada for the Regions of Quebec								
False or fraudulent claims paid for contributions (2 cases)	2011-2012	975,185		975,185	443	24,094	950,648[1]	
Fraudulent claim for transfer payments (1 case)	2012-2013	490,000	(10,000)[1]	480,000			480,000[1]	
Employment and Social Development								
Department								
Fraudulent application forms pursuant to Canada Student Loans (19 cases)	2009-2010	137,572	5,711	143,283	7,326		38,248	97,709
Fraudulent application forms pursuant to Canada Student Loans (2 cases)	2010-2011	6,720	31	6,751			450	6,301
Fraudulent claims for Canada Student Loans (2 cases)	2012-2013	11,003		11,003				11,003
Fraudulent claims for benefits:								
Canada Pension Plan	1986-1987	3,034	6,807	9,841	3,034			6,807
Canada Pension Plan	1989-1990	204,857	(183,862)	20,995	11,946			9,049

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Canada Pension Plan	1990-1991	1,237,299	(1,026,311)[1]	210,988	176,323	2,332	6,070	26,263
Canada Pension Plan	1991-1992	400,740	146,771[1]	547,511	395,931	5,463	25,764	120,353
Canada Pension Plan	1992-1993	305,029	86,403	391,432	309,658	5,430	17,741	58,603
Canada Pension Plan	1993-1994	244,571	(39,300)	205,271	166,378	600	8,562	29,731
Canada Pension Plan	1994-1995	554,947	(182,831)[1]	372,116	310,340	637	10,479	50,660
Canada Pension Plan	1995-1996	724,248	443,362	1,167,610	872,533	12,213		282,864
Canada Pension Plan	1996-1997	287,024	503,087	790,111	546,787	583	91,501	151,240
Canada Pension Plan	1997-1998	1,862,075	(1,005,627)	856,448	565,205	10,051	32,559	248,633
Canada Pension Plan	1998-1999	922,012	344,655[1]	1,266,667	692,567	12,474	149,405	412,221
Canada Pension Plan	1999-2000	1,166,820	338,664[1]	1,505,484	894,275	18,165	38,181	554,863
Canada Pension Plan	2000-2001	1,426,831	(345,666)[1]	1,081,165	565,658	18,035	98,214	399,258
Canada Pension Plan	2001-2002	1,675,005	(716,864)[1]	958,141	656,641	8,969	91,751	200,780
Canada Pension Plan	2002-2003	540,077	120,518[1]	660,595	424,516	10,421	31,643	194,015
Canada Pension Plan	2003-2004	331,076	605,991[1]	937,067	398,799	18,435	32,643	487,190
Canada Pension Plan	2004-2005	709,351	(57,022)[1]	652,329	296,760	12,074	18,812	324,683
Canada Pension Plan	2005-2006	392,020	218,712[1]	610,732	293,825	3,032	11,198	302,677
Canada Pension Plan	2006-2007	27,486	1,167,374[1]	1,194,860	455,388	20,879	11,616	706,977
Canada Pension Plan	2007-2008	852,364	261,344[1]	1,113,708	439,085	21,571	68,257	584,795
Canada Pension Plan	2008-2009	724,860	(304,830)	420,030	171,429	5,115	3,953	239,533
Canada Pension Plan (292 cases)	2009-2010	606,033	518,802[1]	1,124,835	492,919	14,543	22,976	594,397
Canada Pension Plan (336 cases)	2010-2011	983,060	(494,643)[1]	488,417	140,665	17,016		330,736
Canada Pension Plan (36 cases)	2011-2012	319,457	(40,629)[1]	278,828	79,752[1]	9,907	24,066[1]	165,103
Employment Insurance Benefits	2006-2007	152,555,845	(17,494,125)[1]	135,061,720	105,216,587[1]	1,007,204	28,837,929[1]	
Employment Insurance Benefits	2007-2008	146,870,081	(9,163,287)[1]	137,706,794	102,492,574[1]	3,602,657	6,327,280[1]	25,284,283
Employment Insurance Benefits	2008-2009	116,135,633	(6,895,035)	109,240,598	76,159,170	5,139,525	1,314,021	26,627,882
Employment Insurance Benefits (112,561 cases)	2009-2010	119,124,773	(13,215,218)[1]	105,909,555	67,335,158[1]	6,609,058	794,062[1]	31,171,277
Employment Insurance Benefits (115,812 cases)	2010-2011	136,713,797	(9,649,064)[1]	127,064,733	68,881,982[1]	10,901,594	645,467[1]	46,635,690
Employment Insurance Benefits (104,909 cases)	2011-2012	128,656,145	(6,284,601)[1]	122,371,544	50,963,131[1]	15,555,337	408,326[1]	55,444,750
Employment Insurance Benefits (112,693 cases)	2012-2013	158,787,153	(8,271,746)[1]	150,515,407	29,247,787[1]	31,406,645	156,196[1]	89,704,779
Family Allowances	1988-1989	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances	1991-1992	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances	1993-1994	113,772	42,974	156,746	44,191		111,252	1,303
Old Age Security	1985-1986	168,923	430,684	599,607	194,350	7,121	184,955	213,181
Old Age Security	1986-1987	173,459	68,877	242,336	97,864		143,876	596
Old Age Security	1987-1988	348,198	(103,471)	244,727	141,229	3,094	82,923	17,481
Old Age Security	1988-1989	1,149,776	(478,928)	670,848	231,249		276,880	162,719
Old Age Security	1989-1990	745,061	16,679	761,740	174,634	11,851	216,743	358,512
Old Age Security	1990-1991	450,788	34,157	484,945	120,607		192,431	171,907
Old Age Security	1991-1992	563,001	147,469	710,470	157,503	2,013	461,358	89,596
Old Age Security	1992-1993	541,650	565,793	1,107,443	167,904	8,003	821,811	109,725
Old Age Security	1993-1994	256,140	168,824	424,964	90,260		171,205	163,499
Old Age Security	1994-1995	1,076,882	138,857	1,215,739	208,071	1,060	775,160	231,448
Old Age Security	1995-1996	558,177	446,246	1,004,423	495,289	3,640	443,435	62,059
Old Age Security	1996-1997	556,744	1,014	557,758	48,113	275	419,849	89,521
Old Age Security	1997-1998	808,271	402,230	1,210,501	198,775	5,100	673,710	332,916
Old Age Security	1998-1999	955,473	203,073	1,158,546	292,448	6,452	422,651	436,995
Old Age Security	1999-2000	517,463	(63,522)[1]	453,941	221,689	4,404	105,433	122,415
Old Age Security	2000-2001	985,419	(273,128)	712,291	229,008	3,553	121,558	358,172
Old Age Security	2001-2002	3,658,263	(3,147,092)	511,171	91,607	9,385	69,331	340,848
Old Age Security	2002-2003	843,538	(248,553)	594,985	138,387	8,123	190,300	258,175

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada* — *Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Old Age Security	2003-2004	2,330,524	(1,016,831)	1,313,693	117,452	25,960	89,517	1,080,764
Old Age Security	2004-2005	1,013,070	(694,547)	318,523	115,698	8,635		194,190
Old Age Security	2005-2006	718,362	(253,155)	465,207	63,405	2,400	160,743	238,659
Old Age Security	2008-2009	134,360	(18,514)	115,846	44,677	13,329		57,840
Old Age Security (15 cases)	2009-2010	606,989	(16,326)	590,663	97,987	13,677		478,999
Old Age Security (2 cases)	2010-2011	95,829		95,829	16,459	1,096		78,274
Old Age Security	2011-2012	14,995		14,995	4,548	945		9,502
Old Age Security (15 cases)	2012-2013	659,405	(8,707) (1)	650,698	35,230	4,264		611,204
Fraudulent claim for Universal Child Care Benefits (1 case)	2010-2011	5,400	(600)	4,800	1,300			3,500
Fraudulent claim for Universal Child Care Benefits (2 cases)	2011-2012	14,000	300	14,300	10,700	1,100		2,500
Fraudulent claim for Universal Child Care Benefits (1 case)	2012-2013	8,500		8,500				8,500
Fraudulent claims for grants and contributions (2 cases)	2011-2012	468,767	17,273	486,040		262		485,778
Fraudulent claims for grants and contributions (3 cases)	2012-2013	620,814		620,814		22,563		598,251
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008-2009	115,669	(49,798) (1)	65,871	24,043		673 (1)	41,155
Fraudulent use of acquisition card (1 case)	2012-2013	605		605				605
Losses of public money :								
Fraud by an employee (2 cases)	2006-2007	11,767	(769)	10,998	1,450			9,548
Fraudulent access to government funds (Grants and contributions) (4 cases)	2008-2009	95,794		95,794			95,794 (1)	
Fraudulent access to government funds (Grants and contributions) (1 case)	2009-2010	80,000		80,000	10,000			70,000
Environment								
Department								
Damage to Yellowknife Crown housing unit by former employee	2010-2011	13,986		13,986	4,096	3,706		6,184
Unauthorized use of designated travel card (7 cases)	2012-2013	15,855		15,855	5,249	3,812		6,794
Parks Canada Agency								
Damage to Crown vehicle (37 cases)	2012-2013	77,571		77,571	4,510	5,954	67,107 (1)	
Damage to equipment (2 cases)	2012-2013	102,599		102,599			2,599	100,000
Damage to equipment (5 cases)	2012-2013	85,923		85,923			85,923 (1)	
Damage to furniture and furnishing (2 cases)	2012-2013	6,300		6,300		6,000	300	
Damage to government vehicle due to accident (57 cases)	2010-2011	116,051		116,051	8,513		107,538 (1)	
Damage to other real property (5 cases)	2012-2013	6,377		6,377		2,200	4,177	
Damage to vehicles (35 cases)	2011-2012	233,730		233,730	2,021		231,709 (1)	
Theft of electronic equipment (3 cases)	2012-2013	6,853		6,853		3,953	2,900 (1)	
Vandalism on building (10 cases)	2010-2011	46,450		46,450			16,450 (1)	30,000

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Fisheries and Oceans								
Department								
Damage to buildings and other real property (6 cases)	2011-2012	164,022		164,022	14,000 [1]		150,022	
Fraudulent claim paid to suppliers and contractors (1 case)	2012-2013	316,595		316,595				316,595
Fraudulent endorsement of cheques	2009-2010	61,039		61,039	39,420			21,619
Fraudulent use of acquisition card due to identity theft (6 cases)	2012-2013	17,555		17,555	15,195 [1]	2,360		
Fraudulent use of travel card due to identity theft (1 case)	2012-2013	1,923	(1,923) [1]					
Loss of vessel in fire	2010-2011	50,000		50,000			15,000	35,000
Unauthorized claim paid to suppliers and contractors (1 case)	2012-2013	228,850		228,850				228,850
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011-2012	63,046	196 [1]	63,242	58,027	392	3,633	1,190
Unauthorized use of designated acquisition card and departmental property (1 case)	2011-2012	22,614	511 [1]	23,125	1,421	8,298	13,406 [1]	
Unauthorized use of designated travel card (5 cases)	2012-2013	9,582		9,582	5,202	1,119		3,261
Vandalism of government vehicles and other transportation equipment (6 cases)	2011-2012	26,295		26,295		457	25,838	
Vandalism to buildings and other real property (7 cases)	2011-2012	14,750		14,750		4,198	10,552	
Foreign Affairs, Trade and Development								
Department								
Fraud involving immigration revenue	2003-2004	2,000,000	200,000	2,200,000	450,000		1,750,000 [1]	
Fraudulent claims for grants and contributions (2 cases) [2]	2012-2013	24,452		24,452	7,117	13,973	3,362	
Fraudulent travel or overtime claims (3 cases)	2003-2004	42,559	(410)	42,149			1,149	41,000
Misuse of funds to make personal purchases [2]	2010-2011	11,220		11,220	4,400	1,524		5,296
Theft of immigration, mission visa or consular funds	1994-1995	176,857		176,857				176,857
Theft of mission funds (3 cases)	2000-2001	935,794		935,794				935,794
Canadian International Development Agency								
False or fraudulent claims for grants and contributions (2 cases)	2010-2011	65,000	(12,000)	53,000			53,000 [1]	
Fraudulent claims for payment	2010-2011	12,379		12,379			12,379 [1]	

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Health								
Department								
Claims for false overtime and misuse of taxi chits (1 case)	2009-2010	30,000	(21,462)	8,538				8,538
False or fraudulent claims for contributions (3 cases)	2009-2010	8,399,000	(97,107)	8,301,893	631,981	88,815	4,518,071	3,063,026
False or fraudulent claims for contributions (1 case)	2010-2011	260,827		260,827	74,000	24,000		162,827
Fraudulent claims for benefits (2 cases)	2007-2008	149,674	(438)	149,236				149,236
Fraudulent claims for benefits (2 cases)	2009-2010	251,000	43,466	294,466	69,376			225,090
Fraudulent claims for contributions (2 cases)	2012-2013	115,926	(15,596)[1]	100,330	31,909			68,421
Fraudulent travel claims and unreported leave of absence (1 case)	2010-2011	63,714	(25,969)	37,745				37,745
Fraudulent use of travel card (1 case)	2011-2012	4,804		4,804				4,804
Misuse of government acquisition card (1 case)	2009-2010	19,222		19,222	5,443			13,779
Overpayments - Non-insured health services providers (5 cases)	2009-2010	10,683,689	(6,772,053)	3,911,636		1,870,000	8,309[1]	2,033,327
Canadian Food Inspection Agency								
Damage to Crown vehicle in an accident (110 cases)	2012-2013	238,957		238,957	37,466	13,822	187,669[1]	
Fraudulent use of designated acquisition card (3 cases)	2012-2013	508		508	456	52		
Loss of petty cash (2 cases)	2012-2013	59		59	20		39[1]	
Unauthorized use of designated travel card (12 cases)	2012-2013	44,290		44,290	24,017	12,652	4,350	3,271
Indian Affairs and Northern Development								
Department								
Administrative error - trust funds (7 cases)	2011-2012	25,345		25,345	5,000		322	20,023
Fraudulent claims for post-secondary student support program, Quebec region (1 case)	2005-2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card	2010-2011	29,972		29,972				29,972
Industry								
Department								
Theft of brass rods (1 case)	2012-2013	3,575	5,812[1]	9,387			9,387	
National Research Council of Canada								
Loss following investigation on irregularities pertaining to a former employee's petty cash, travel card, acquisition card and overtime transactions	2012-2013	72,700		72,700	3,300	69,400		

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
National Defence								
Department								
Cashier shortage - Ottawa (1 case)	2012-2013	190		190				190
Counterfeit US currency - Kabul (1 case)	2012-2013	1,333		1,333			1,333(1)	
Discrepancy in a standing advance - CFB Halifax	2002-2003	3,000		3,000				3,000
Discrepancy in Working Capital Account Advance - HMCS Ottawa (1 case)	2012-2013	11,949		11,949		11,949		
Fraudulent claims, cashing of cheques and receipts of pay - CFSU Ottawa	1999-2000	28,305	63,047	91,352	24,391			66,961
Fraudulent claims - CFB Halifax (1 case)	2010-2011	68,374	(1)	68,374				68,374
Fraudulent claims for education allowances - CFSU Brussels	2002-2003	92,000		92,000	27,000			65,000
Fraudulent payments deposited into personal bank account - Ottawa	2007-2008	33,948	2,281	36,229	10,400	1,000		24,829
Fraudulent use of designated acquisition card (1 case)	2011-2012	2,891		2,891	400			2,491
Loss of accountable advance - 8 Wing Trenton	2010-2011	662		662			662(1)	
Loss of accountable advance - Afghanistan (18 cases)	2010-2011	8,485		8,485	5,364	3,121		
Loss of accountable advance - Borden (2 cases)	2011-2012	344		344				344
Loss of accountable advance - CFB Edmonton (16 cases)	2010-2011	10,528		10,528	4,859	730	969(1)	3,970
Loss of accountable advance - Libya (1 case)	2011-2012	13,039	(12,849)	190				190
Loss of accountable advance - Ottawa (1 case)	2012-2013	12,966		12,966				12,966
Loss of public funds - 8 Wing Trenton - theft	2009-2010	3,870	2,688	6,558		2,688		3,870
Loss of public funds - JTF Afghanistan (5 cases)	2009-2010	587		587	481	106		
Loss of standing advance - CFB Borden - suspected theft	2009-2010	4,200		4,200		4,200		
Loss of standing advance - JTF Afghanistan (5 cases)	2009-2010	19,803	591	20,394	862	8,396	162(1)	10,974
Loss of standing advance - CFSU(E) (1 case)	2012-2013	6,735		6,735				6,735
Loss of standing advance - Ottawa (1 case)	2012-2013	42,975		42,975		42,975		
Loss of temporary advance - Esquimalt (1 case)	2012-2013	1,500		1,500		342		1,158
Loss or damage to computers (265 items)	2010-2011	1,065,462		1,065,462	5,360		1,060,102(1)	
Loss or damage to military kit (9,897 items)	2010-2011	568,934		568,934	57,545		511,389(1)	
Loss or damage to military kit (8,743 items)	2011-2012	537,762		537,762	44,728		493,034(1)	
Loss or damage to military specific equipment (3,192 items)	2010-2011	692,268		692,268	27,035		665,233(1)	
Loss or damage to military specific equipment (3,804 items)	2011-2012	679,562		679,562	58,388		621,174(1)	

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Loss of military kit (9,219 items)	2012-2013	683,550		683,550	29,179		654,371(1)	
Loss of military specific equipment (4,028 items)	2012-2013	782,047		782,047	20,229		761,818(1)	
Loss of non-military specific equipment (1,693 items)	2012-2013	226,468		226,468	1,075		225,393(1)	
Loss or damage to non-military specific equipment (6,064 items)	2010-2011	846,302		846,302	43,707		802,595(1)	
Loss or damage to non-military specific equipment (2,101 items)	2011-2012	241,682		241,682	3,541		238,141(1)	
Loss or damage to technical equipment (239 items)	2011-2012	287,800		287,800	524		287,276(1)	
Loss or damage to telecommunications equipment (443 items)	2010-2011	430,605		430,605	4,241		426,364(1)	
Loss or damage to telecommunications equipment (273 items)	2011-2012	297,847		297,847	11,404		286,443(1)	
Loss or damage to tools (336 items)	2011-2012	28,496		28,496	237		28,259(1)	
Loss or damage to weapons and accessories (4,749 items)	2010-2011	320,481		320,481	9,903		310,578(1)	
Loss or damage to weapons and accessories (2,673 items)	2011-2012	123,093		123,093	9,691		113,402(1)	
Theft of military kit (1,229 items)	2012-2013	97,317		97,317	2,206		95,111(1)	
Natural Resources								
Department								
Fraudulent cashing of traveler's cheques (2 cases)	2007-2008	12,895		12,895	8,664			4,231
Theft and unauthorized use of taxi chits	2010-2011	769		769				769
Unauthorized or fraudulent use of designated acquisition or travel card	2011-2012	1,068		1,068			1,068(1)	
Parliament								
The Senate								
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (4 cases)	2012-2013	314,758	141,408(1)	456,166	109,157(1)	301,069		45,940
Privy Council Office								
Department								
Theft of taxi chits (2 cases)	2009-2010	5,509		5,509	945		50	4,514
Office of the Commissioner of Official Languages								
Loss of laptop (28 cases)	2012-2013	16,202		16,202			16,202(1)	

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada* — *Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Fraudulent use of charge card (1 case)	2006-2007	265,000	(55,110)	209,890	13,912		180,000	15,978
Loss of revenues due to *Customs Act* infractions —								
Misrepresentation — Value	2011-2012	282,760		282,760	16,247	8,371	255,427[1]	2,715
Misrepresentation — Value	2012-2013	6,749		6,749	1,996		4,753[1]	
Non report/Smuggling	2010-2011	641,093	(543,013)	98,080	13,941		84,139[1]	
Non report/Smuggling	2011-2012	290,396		290,396	26,174		134[1]	264,088
Non report/Smuggling	2012-2013	407,560		407,560	2,310		3,542[1]	401,708
Other infractions	2011-2012	7,377		7,377	3,122	2,715	1,540[1]	
Other infractions	2012-2013	2,089		2,089			2,089[1]	
Correctional Service of Canada								
Damage due to inmate disturbances (166 cases)	2010-2011	54,815		54,815	6,732	775	46,966[1]	342
Damage due to inmate disturbances (357 cases)	2011-2012	61,619		61,619	169		61,450[1]	
Damage due to inmate disturbances (96 cases)	2012-2013	36,226		36,226	749		35,320[1]	157
Damage due to intentional fire (17 cases)	2012-2013	9,069		9,069			8,669	400
Damage due to motor vehicle accident (70 cases)	2012-2013	148,995		148,995		3,000	145,995	
Loss of public money due to fraud	2012-2013	113,660		113,660		113,660		
Loss originated from fraudulent inmate money order	2012-2013	10,391		10,391	5,617			4,774
Theft of receipts	2010-2011	75		75		75		
Vandalism of property and equipment (1,505 cases)	2009-2010	99,662		99,662	7,786	226	91,650[1]	
Royal Canadian Mounted Police								
Damage to Crown vehicles and other transportation equipment (27 cases)	2012-2013	39,797		39,797	10,271	27	28,624[1]	875
Damage to Crown vehicles and other transportation equipment (616 cases)	2012-2013	1,687,182		1,687,182	129,184	139,357	1,360,677[1]	57,964
Damage to equipment (2 cases)	2005-2006	6,386		6,386			6,386[1]	
Damage to government vehicle	2004-2005	68,176		68,176	42,264		25,912[1]	
Damage to government vehicle	2004-2005	1,043,979		1,043,979	130,214		913,765[1]	
Damage to government vehicle (427 cases)	2005-2006	1,080,980		1,080,980	121,151		959,829[1]	
Damage to government vehicle (32 cases)	2006-2007	100,940		100,940	26,085		74,855[1]	
Damage to government vehicle (629 cases)	2006-2007	1,453,806		1,453,806	148,698		1,305,108[1]	
Damage to government vehicle in an accident (2 cases)	2007-2008	942,960		942,960	145,084		797,876[1]	
Damage to government vehicle (44 cases)	2008-2009	86,617		86,617	31,325		55,292[1]	
Damage to government vehicle (741 cases)	2008-2009	2,145,330		2,145,330	577,961		1,567,369[1]	
Damage to government vehicle (49 cases)	2009-2010	257,706		257,706	15,886		157,998	83,822
Damage to government vehicle (1,367 cases)	2009-2010	4,178,225	(72)	4,178,153	733,350		3,444,803[1]	

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada* — *Continued*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Damage to government property (11 cases)	2005-2006	53,700		53,700	6,335		47,365 [1]	
Damage to government property (5 cases)	2005-2006	21,371		21,371			21,371 [1]	
Damage to police vehicle (15 cases)	2002-2003	111,540		111,540	57,312		54,228 [1]	
Damage to vehicle (1,068 cases)	2010-2011	2,864,071	1,311	865,382	583,843	13,768	2,241,957 [1]	25,814
Damage to vehicle (41 cases)	2011-2012	67,094	3,151	70,245	19,777	9,089	37,820 [1]	3,559
Damage to vehicle (688 cases)	2011-2012	2,517,580	(18,587)	2,498,993	621,171	30,920	1,830,976 [1]	15,926
Employee misappropriation of fingerprinting revenues	2008-2009	4,500		4,500	425		4,075 [1]	
Shortage of contingency account (2 cases)	2005-2006	572		572			572 [1]	
Theft of receipts (1 case)	2006-2007	31,899		31,899			31,899 [1]	
Vandalism to Crown vehicles and other transportation equipment (7 cases)	2012-2013	2,861		2,861	55		914	1,892
Public Works and Government Services								
Department								
Damage to property (5 cases)	2012-2013	12,206	(330)	11,876	4,208	1,120	6,548 [1]	
Fraud — Pay officer	2006-2007	250,000		250,000	51,356	7,959		190,685
Fraud — Public Service Pension Fund	2006-2007	1,185,000	(912,069)	272,931	65,421	2,800	117,897	86,813
Fraud — Public Service Pension Fund	2007-2008	87,464	(49,031)	38,433	1,870			36,563
Fraud — Public Service Pension Fund	2008-2009	58,187	74,834	133,021	6,053		109,830	17,138
Fraud — Public Service Pension Fund	2011-2012	71,131		71,131	11,355			59,776
Fraudulent use of acquisition card	2009-2010	4,087		4,087	2,099			1,988
Fraudulent use of AirCard	2012-2013	5,050		5,050		5,050		
Fraudulent use of taxi chits (2 cases)	2009-2010	21,156		21,156	110		1,156	19,890
Loss of money due to an illegal act	2004-2005	3,452,066		3,452,066	400,724	32,823	3,005,207	13,312
Malfeasance by an employee	2007-2008	2,775,542		2,775,542	912,425	13,969	1,449,999	399,149
Overpayments — Public Service Pension Fund	2007-2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayments — Public Service Pension Fund	2009-2010	211,459		211,459	95,291	3,956	52,245	59,967
Overpayments — Public Service Pension Fund	2010-2011	145,480		145,480	75,685	3,571	14,623	51,601
Overpayments — Public Service Pension Fund	2012-2013	174,014		174,014	39,718	12,459		121,837
Sponsorship Program (2 cases)	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program	2008-2009	2,140,000		2,140,000	77,808	15,000	1,987,192	60,000
Theft of petty cash (3 cases)	2007-2008	838		838	383		455 [1]	
Theft of petty cash (3 cases)	2012-2013	817		817			817 [1]	
Unauthorized use of acquisition card (6 cases)	2012-2013	8,500		8,500	7,667			833
Unauthorized use of BlackBerry	2012-2013	1,208		1,208		388	820 [1]	
Unauthorized use of travel card (5 cases)	2012-2013	10,357		10,357	1,775	8,344		238

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada* — *Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —								
Misdirected direct deposits (6,783 cases)	2011-2012	2,869,554		2,869,554	2,144,630 [1]		724,924	
Misdirected direct deposits (7,483 cases)	2012-2013	3,060,323		3,060,323	2,055,783	473,629	530,911	
Transport								
Department								
Damage to buildings and other real property (1 case)	2012-2013	78,798		78,798			53,798	25,000
Fraudulent travel claim (7 cases)	2009-2010	7,939	310 [1]	8,249	2,572			5,677
Fraudulent travel claim (1 case)	2010-2011	1,000	(730)	270		270		
Theft of receipts (2 cases)	2010-2011	7,800	335 [1]	8,135			2,770	5,365
Veterans Affairs								
Department								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992-1993	97,219	(5,634)	91,585	19,600	4,400	18,584 [1]	49,001
False or fraudulent claims for War Veterans Allowance benefits	1995-1996	61,330		61,330	920		60,410 [1]	
False or fraudulent claims for War Veterans Allowance benefits	1998-1999	74,145	(9,971)	64,174			64,174 [1]	
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828		107,828	14,274		79,289 [1]	14,265
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the *Department of Veterans Affairs Act*	2004-2005	10,618		10,618	7,760	2,400		458
Fraudulent claims for benefits under Veterans Health Care Regulations	2005-2006	9,221		9,221	5,400	1,200		2,621
Fraudulent claims for benefits under the Veterans Health Care Regulations (3 cases)	2010-2011	37,683	(2,160)	35,523	8,220		27,303 [1]	
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995-1996	71,625	(19,185)	52,440	19,289		5,947 [1]	27,204
Fraudulent endorsement of disability pension cheques cashed following death of payee	1996-1997	41,555	(38,896)	2,659	200		2,459 [1]	
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	18,518	48,402	66,920			66,920 [1]	

Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada — Concluded*

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2013-2014	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$	$	$
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003-2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004-2005	30,108	(18,908)	11,200	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee	2005-2006	9,846		9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006-2007	2,328		2,328	120			2,208
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008-2009	378,004	(1)	378,003	43,369		221,791[1]	112,843
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases)	2010-2011	743,112		743,112	15,292	125,726	394,421[1]	207,673
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011-2012	49,698		49,698				49,698
Personal use of government charge card by an employee	2003-2004	13,704		13,704	1,352			12,352
Theft of disability pension payments following death of payee (3 cases)	2007-2008	51,893	(10,464)	41,429	7,696	4,357		29,376
Theft of disability pension payments following death of payee (6 cases)	2008-2009	83,556	(14,175)	69,381	10,240	3,365	39,985[1]	15,791
Western Economic Diversification								
Loss of pocket recorder (1 case) [3]	2012-2013	130		130		130		
		1,335,903,195	(84,535,932)	1,251,367,263	620,571,324	82,085,828	222,405,343	326,304,768

[1] Amends previous year's *Public Accounts of Canada*.

[2] This loss was transferred to the Department of Foreign Affairs, Trade and Development from the Canadian International Development Agency.

[3] The original loss which was incorrectly reported as an amount not expected to be recovered in 2012-2013, was recovered during the year.

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Section 3

2013-2014

Public Accounts of Canada

Professional and Special Services

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Professional and Special Services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and Special Services

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Agriculture and Agri-Food						
Department	12,702,443	15,544,366	31,562	30,960,974	4,123,829	4,408,793
Canadian Grain Commission	374,426		9,381	270,193	296,935	412,784
	13,076,869	**15,544,366**	**40,943**	**31,231,167**	**4,420,764**	**4,821,577**
Atlantic Canada Opportunities Agency						
Department	**640,083**	**45,237**	**14,480**	**519,679**	**364,016**	**817,137**
Canada Revenue Agency	**171,271,490**	**215,238**	**2,655,660**	**65,906,057**	**4,075,311**	**66,908,993**
Canadian Heritage						
Department	2,670,102	12,203	27,804	3,832,542	1,580,193	2,035,258
Canadian Radio-television and Telecommunications Commission	79,035			1,644,746	1,203,378	89,058
Library and Archives of Canada	742,382	32,160	8,583	3,268,148	633,910	444,184
National Film Board	195,937	7,780,770		574,086	210,230	11,858
Public Service Commission	284,948		73,232	714,854	419,859	1,377,043
Public Service Labour Relations Board	3,070		7,762	493,308	464,104	66,852
Public Service Staffing Tribunal	55,257		9,567	471,380	148,559	
Registry of the Public Servants Disclosure Protection Tribunal				19,265	25,398	
The National Battlefields Commission	4,432	8,746			27,475	52,585
	4,035,163	**7,833,879**	**126,948**	**11,018,329**	**4,713,106**	**4,076,838**
Canadian Northern Economic Development Agency	**597,285**			**143,600**	**152,303**	**166,373**

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2014/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organiztion aggregating to less than $100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
3,236,493	3,099,618	10,964,526	809,168	467,871	4,549,329	24,920,229	115,819,201
106,549	80,564	74,030	120,843	27,836	436,598	16,462	2,226,601
3,343,042	**3,180,182**	**11,038,556**	**930,011**	**495,707**	**4,985,927**	**24,936,691**	**118,045,802**
1,231,560			**128,350**	**146,594**	**796,661**	**4,059,730**	**8,763,527**
746,540	**8,929,790**	**733,737**	**6,267,205**	**467,204**	**14,667,106**	**4,528,376**	**347,372,707**
1,015,297	785,547	1,002,372	247,115	261,680	1,590,191	1,504,664	16,564,968
873,257	138,327	54,090	267,631	2,559	656,972	87,940	5,096,993
185,006	1,337,640		188,363	842,491	748,923	2,195,823	10,627,613
557,625	112,598	176,720	186,901		370,537	1,391,357	11,568,619
1,328,883	375,725	3,982	61,395	130,301	809,660	1,991,926	7,571,808
177,091	43,241		66,178	31,505	119,680	382,243	1,855,034
4,110	10,178		31,096		16,313	12,682	759,142
95,368			11,696	8,353	8,608	2,661	171,349
	338,427		18,068		13,557	83,087	546,377
4,236,637	**3,141,683**	**1,237,164**	**1,078,443**	**1,276,889**	**4,334,441**	**7,652,383**	**54,761,903**
			95,172	**20,259**	**83,447**	**971,686**	**2,230,125**

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Citizenship and Immigration						
Department	133,401,489	2,116	30,172,526	44,721,520	4,353,211	11,154,104
Immigration and Refugee Board	1,419,346		22,455	5,293,054	7,197,847	76,549
	134,820,835	**2,116**	**30,194,981**	**50,014,574**	**11,551,058**	**11,230,653**
Economic Development Agency of Canada for the Regions of Quebec	**106,525**			**422,597**	**273,115**	**972,709**
Employment and Social Development						
Department	368,136,967		7,823,151	173,239,184	8,577,874	13,527,655
Canada Industrial Relations Board	160,085		6,300	106,951	224,543	62,442
Canadian Centre for Occupational Health and Safety	516,512				113,426	
Office of the Co-ordinator, Status of Women	322,512			72,520	128,416	
	369,136,076		**7,829,451**	**173,418,655**	**9,044,259**	**13,590,097**
Environment						
Department	24,800,648	10,314,324	183,938	15,849,091	7,495,916	8,471,376
Canadian Environmental Assessment Agency	37,002	68,733	9,881	535,685	822,234	2,259,170
Parks Canada Agency	4,121,634	54,470,647	17,512	2,973,585	4,591,828	2,949,833
	28,959,284	**64,853,704**	**211,331**	**19,358,361**	**12,909,978**	**13,680,379**
Finance						
Department	2,289,156		9,588	2,760,625	808,915	7,111,395
Canadian International Trade Tribunal	778	1,733	5,327	173,901	122,010	
Financial Consumer Agency of Canada	863,361			1,042,543	185,247	223,982
Financial Transactions and Reports Analysis Centre of Canada	24,864		1,980	648,301	365,392	992,727
Office of the Auditor General	1,910,190		10,232	670,554	912,697	81,109
Office of the Superintendent of Financial Institutions	293			7,710,041	314,387	811,103
	5,088,642	**1,733**	**27,127**	**13,005,965**	**2,708,648**	**9,220,316**
Fisheries and Oceans						
Department	**76,701,532**	**60,010,840**	**505,130**	**12,806,585**	**4,058,156**	**14,930,776**

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
4,974,400	3,820,209	3,125,565	587,837	6,083,349	4,021,467	1,232,362	247,650,155
1,358,149	1,006,600		209,359	18,260	833,271	232,025	17,666,915
6,332,549	**4,826,809**	**3,125,565**	**797,196**	**6,101,609**	**4,854,738**	**1,464,387**	**265,317,070**
75,299	**106,394**		**47,734**	**75,155**	**358,997**	**2,157,680**	**4,596,205**
19,111,133	6,893,739	3,073,706	2,135,878	12,406,777	13,344,125	4,765,133	633,035,322
23,717	34,693		28,757	197	105,384	93,623	846,692
	4,961		80,735		34,850	325,034	1,075,518
	96,406		40,892	7,898	59,242	441,266	1,169,152
19,134,850	**7,029,799**	**3,073,706**	**2,286,262**	**12,414,872**	**13,543,601**	**5,625,056**	**636,126,684**
19,011,296	3,225,872	24,504,270	1,209,987	4,115,536	8,439,310	5,470,407	133,091,971
1,740,164		102,370	40,864	24,358	246,151	103,082	5,989,694
339,485	1,951,685	2,732,539	652,892	798,290	2,290,216	26,233,016	104,123,162
21,090,945	**5,177,557**	**27,339,179**	**1,903,743**	**4,938,184**	**10,975,677**	**31,806,505**	**243,204,827**
328,287	562,756	124,182	857,498	178,705	744,637	613,545	16,389,289
26,060	4,840		60,566	3,512	111,016	146,081	655,824
			65,320	4,072	110,631	1,150,229	3,645,385
115,942	223,977		132,090	6,718	658,879	381,913	3,552,783
394,973	135,820		952,476	181,342	797,041	78,405	6,124,839
	223,557		671,227	66,503	1,169,101	4,388,497	15,354,709
865,262	**1,150,950**	**124,182**	**2,739,177**	**440,852**	**3,591,305**	**6,758,670**	**45,722,829**
13,459,616	**5,847,148**	**22,084,994**	**1,083,062**	**2,971,241**	**8,566,641**	**21,151,448**	**244,177,169**

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Foreign Affairs, Trade and Development						
Department	44,156,182	17,357,176	688,965	39,007,629	6,661,018	12,793,145
Canadian International Development Agency	80,797		1,150	202,928	276,567	327,898
Export Development Canada (Canada Account)	5,505,307					
International Joint Commission (Canadian Section)	28,806		1,013	3,848	115,796	600
	49,771,092	**17,357,176**	**691,128**	**39,214,405**	**7,053,381**	**13,121,643**
Governor General	**195,051**		**26,458**	**125,603**	**422,336**	**9,193**
Health						
Department	9,408,379	577,498	334,718,800	30,523,308	6,156,556	17,050,772
Canadian Food Inspection Agency	9,176,613	808,895	642,314	16,539,727	3,773,285	7,079,755
Canadian Institutes of Health Research	88,318		1,513	1,010,292	163,219	14,171
Patented Medicine Prices Review Board	464		7,482	246,553	24,742	39,658
Public Health Agency of Canada	5,242,597	11,205,560	1,739,399	18,872,875	3,456,474	2,239,423
	23,916,371	**12,591,953**	**337,109,508**	**67,192,755**	**13,574,276**	**26,423,779**
Indian Affairs and Northern Development						
Department	7,120,172	34,818,360	70,617	28,624,149	4,889,608	105,788,715
Canadian Polar Commission	36,146			45,189	4,090	
Indian Residential Schools Truth and Reconciliation Commission	306,300		1,500	58,275	41,728	80,953
Registry of the Specific Claims Tribunal	87,623			73,731	40,243	74,593
	7,550,241	**34,818,360**	**72,117**	**28,801,344**	**4,975,669**	**105,944,261**
Industry						
Department	12,777,059	1,418,523	356,977	27,692,488	5,235,365	12,373,117
Canadian Space Agency	3,763,669	49,836,887	183,254	994,354	651,894	483,646
Copyright Board	71,127		3,609	98,555	46,464	23,276
Federal Economic Development Agency for Southern Ontario	1,050,390		2,314	1,756,528	255,343	63,750
National Research Council of Canada	4,760,377	4,110,639	288,345	3,050,398	589,581	2,894,711
Natural Sciences and Engineering Research Council	220,730		5,441	2,020,280	208,114	131,690
Registry of the Competition Tribunal	19,746			12,982	53,515	
Social Sciences and Humanities Research Council	73,101		3,061	1,309,701	115,040	27,594
Statistics Canada	7,449,694		128,317	5,154,930	1,441,820	478,339
	30,185,893	**55,366,049**	**971,318**	**42,090,216**	**8,597,136**	**16,476,123**

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
13,522,239	62,615,927	285,528	15,204,418	21,411,433	15,587,006	6,709,113	255,999,779
20,646			41,714	162,511	155,132	268,410	1,537,753
							5,505,307
15,496		494,251	42,849	2,809	43,450	103,064	851,982
13,558,381	**62,615,927**	**779,779**	**15,288,981**	**21,576,753**	**15,785,588**	**7,080,587**	**263,894,821**
	176		**14,510**	**225,700**	**82,704**	**358,885**	**1,460,616**
16,988,785	3,416,477	17,446,858	1,587,390	16,453,686	8,899,129	16,146,295	479,373,933
240,780	1,151,752	15,724,112	1,741,411	1,508,263	3,664,224	26,956,667	89,007,798
421,308	306,020	75,712	546,525	131,142	662,574	593,751	4,014,545
14,478		185,268	9,254	55,650	107,902	66,973	758,424
4,248,979	49,770	27,094,515	677,954	6,141,035	2,933,748	46,007,337	129,909,666
21,914,330	**4,924,019**	**60,526,465**	**4,562,534**	**24,289,776**	**16,267,577**	**89,771,023**	**703,064,366**
84,065,493	2,947,110	18,777,416	1,010,385	2,490,549	5,072,706	27,622,001	323,297,281
		11,429	49,625		1,410		147,889
		57,718	22,376		12,157	595,250	1,176,257
	5,203		5,993		18,818	19,774	325,978
84,065,493	**2,952,313**	**18,846,563**	**1,088,379**	**2,490,549**	**5,105,091**	**28,237,025**	**324,947,405**
10,412,635	2,629,624	2,568,830	853,022	2,999,570	5,694,436	3,633,356	88,645,002
1,237,415	1,362,364	24,614,272	196,912	878,535	1,309,464	1,971,435	87,484,101
45,321			18,837	145,260	6,568	76,477	535,494
923,651	21,383	330,530	62,980	23,305	516,888	33,574	5,040,636
2,383,723	3,696,010	8,437,514	1,095,543	1,084,110	3,425,061	5,751	35,821,763
571,999	681		591,380	246,372	242,430	706,052	4,945,169
25,386			6,102	261	8,300	8,137	134,429
467,367	383		367,404	180,727	133,364	278,141	2,955,883
175	2,020,671	72,879	358,152	273,143	3,842,678	6,041,915	27,262,713
16,067,672	**9,731,116**	**36,024,025**	**3,550,332**	**5,831,283**	**15,179,189**	**12,754,838**	**252,825,190**

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Justice						
Department	2,272,038		358,056	8,796,576	3,157,274	1,712,945
Canadian Human Rights Commission	28,379		18,217	109,264	359,945	114,537
Canadian Human Rights Tribunal	230,428			452,775	112,244	55,257
Commissioner for Federal Judicial Affairs	419,482			233,371	235,798	2,846,590
Courts Administration Service	1,698,855		3,205	631,435	2,988,544	160,734
Office of the Director of Public Prosecutions	1,505,644		107,373	185,314	686,681	45,399,969
Offices of the Information and Privacy Commissioners of Canada	162,538	61,063		461,660	592,209	360,713
Supreme Court of Canada	291,381	2,656		136,046	399,425	18,623
	6,608,745	**63,719**	**486,851**	**11,006,441**	**8,532,120**	**50,669,368**
National Defence						
Department	300,981,461	1,760,015,442	185,955,414	74,540,025	22,129,616	13,320,287
Military Grievances External Review Committee	113,800		2,332	201,054	131,621	39,165
Military Police Complaints Commission	56,609		840	59,958	57,130	1,207,654
Office of the Communications Security Establishment Commissioner	102,853			52,134	10,571	977
	301,254,723	**1,760,015,442**	**185,958,586**	**74,853,171**	**22,328,938**	**14,568,083**
Natural Resources						
Department	32,199,379	193,919,198	176,509	6,151,220	3,214,392	8,734,838
Canadian Nuclear Safety Commission	524,805	790,716	70,476	9,615,555	1,336,002	231,037
National Energy Board	666,123	54,869		1,282,621	364,308	467,368
Northern Pipeline Agency	106,422			14,428	6,855	35,447
	33,496,729	**194,764,783**	**246,985**	**17,063,824**	**4,921,557**	**9,468,690**
Office of Infrastructure of Canada	**1,076,386**	**3,879,272**	**25,766**	**5,281,928**	**337,683**	**1,128,691**
Parliament						
The Senate	659,018		100,829	167,838	840	229,821
House of Commons	858,516		382,735	6,226,076	345,598	569,870
Library of Parliament	41,281		2,440	990,517	4,565	97,363
Office of the Conflict of Interest and Ethics Commissioner	261,865			394,596		
Senate Ethics Officer	37,331					
	1,858,011		**486,004**	**7,779,027**	**351,003**	**897,054**

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
1,272,785	2,292,625	792,142	5,129,935	1,050,110	3,646,778	5,586,872	36,068,136
166,239	47,786	10,875	73,313	29,187	188,873	529,393	1,676,008
	14,194		10,554	10,121	8,104	695,234	1,588,911
351,083	1,264		68,372	187,978	628,663	238,246	5,210,847
182,018	2,026,271		86,589	194,831	135,543	397,051	8,505,076
4,912	591,312		1,120,485	232,147	458,047	620,909	50,912,793
276,440	123,116		124,314	838,696	366,129	2,445,862	5,812,740
22,706	2,594	15,072	233,509	12,671	135,254	211,016	1,480,953
2,276,183	**5,099,162**	**818,089**	**6,847,071**	**2,555,741**	**5,567,391**	**10,724,583**	**111,255,464**
33,121,642	78,288,961	15,504,057	5,214,840	25,673,036	107,931,343	398,546,741	3,021,222,865
	7,469		10,357	31,627	105,217	28,035	670,677
61,703	515		17,957	237,791	55,938	523,898	2,279,993
123,383	1,366		6,817	12,386	7,455	33,540	351,482
33,306,728	**78,298,311**	**15,504,057**	**5,249,971**	**25,954,840**	**108,099,953**	**399,132,214**	**3,024,525,017**
2,112,860	2,619,792	10,105,659	1,241,368	2,883,932	4,842,694	27,068,623	295,270,464
432,488	420,745	1,675,484	192,489	836,372	1,636,891	1,157,985	18,921,045
129,725	86,710		304,469	88,924	635,164	9,002,636	13,082,917
					12,495	12,371	188,018
2,675,073	**3,127,247**	**11,781,143**	**1,738,326**	**3,809,228**	**7,127,244**	**37,241,615**	**327,462,444**
2,785,049	**122,997**	**70,594**	**58,495**	**314,680**	**571,466**	**78,681**	**15,731,688**
280,045		452,167	321,277	17,607	424,876	180,527	2,834,845
889,485	683,005	1,948,824	2,623,235	213,609	1,374,097	190,935	16,305,985
443,430	44,773		226,653	169,038	284,869	28,129	2,333,058
	48,526		22,865	14,210	31,406	61,983	835,451
			2,770		772	900	41,773
1,612,960	**776,304**	**2,400,991**	**3,196,800**	**414,464**	**2,116,020**	**462,474**	**22,351,112**

Professional and Special Services — *Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Privy Council Office						
Department	411,446			3,644,231	1,738,450	1,125,799
Canadian Intergovernmental Conference Secretariat	58,634			97,346	748,909	934
Canadian Transportation Accident Investigation and Safety Board	402,002	40,020	99,547	576,766	299,241	151,734
Office of the Chief Electoral Officer	1,905,376		45,965	15,316,222	764,031	837,322
Office of the Commissioner of Official Languages	174,191			193,721	332,933	56,617
Security Intelligence Review Committee	110,015			26,204	18,315	50,129
	3,061,664	**40,020**	**145,512**	**19,854,490**	**3,901,879**	**2,222,535**
Public Safety and Emergency Preparedness						
Department	1,284,935			981,181	2,998,048	3,802,005
Canada Border Services Agency	19,804,243	565,277	37,559,485	132,734,447	7,177,600	17,718,598
Correctional Service of Canada	19,007,380	1,878,457	147,821,675	10,310,668	6,997,581	11,697,575
Office of the Correctional Investigator of Canada	9,034			9,043	74,049	
Parole Board of Canada	502,303		43,309	387,575	670,940	645,156
Royal Canadian Mounted Police	129,643,002	25,979,393	68,017,592	38,183,602		19,229,223
Royal Canadian Mounted Police External Review Committee	78,871			204	193,326	
Royal Canadian Mounted Police Public Complaints Commission	208,327			437,585	68,122	24,547
	170,538,095	**28,423,127**	**253,442,061**	**183,044,305**	**18,179,666**	**53,117,104**
Public Works and Government Services						
Department	304,140,398	282,007,528	449,432	172,376,484	32,092,505	15,323,137
Shared Services Canada	12,035,870	5,527,093	138,448	119,319,109	2,216,356	1,503,382
	316,176,268	**287,534,621**	**587,880**	**291,695,593**	**34,308,861**	**16,826,519**
Transport						
Department	15,983,804	21,801,056	1,092,492	14,091,040	4,084,844	15,409,075
Canadian Transportation Agency	45,874		3,883	436,698	224,844	267,229
Transportation Appeal Tribunal of Canada				55,209	45,329	36,503
	16,029,678	**21,801,056**	**1,096,375**	**14,582,947**	**4,355,017**	**15,712,807**

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
790,242	1,066,178	215,736	207,109	1,087,379	1,397,111	633,312	12,316,993
	26,770		131		43,812	405,809	1,382,345
153,757	68,281	34,195	23,308	245,643	339,853	47,542	2,481,889
2,922,989	308,793	141,311	175,676	681,916	909,116	2,587,009	26,595,726
1,846,831	4,067	140	101,582	194,932	270,400	193,201	3,368,615
2,100	14,505		13,221		21,051	31,800	287,340
5,715,919	**1,488,594**	**391,382**	**521,027**	**2,209,870**	**2,981,343**	**3,898,673**	**46,432,908**
3,342,164	2,063,695	473,356	427,651	274,735	1,777,385	665,106	18,090,261
5,823,277	12,295,868	95,694	268,448	705,660	6,731,903	12,784,671	254,265,171
727,271	18,101,391	7,850	1,114,878	2,275,456	33,940,753	70,148,238	324,029,173
292,554	3,706		22,112		24,127	8,480	443,105
97,503	176,015		9,835	67,187	397,906	122,428	3,120,157
3,977,138	120,680,181	2,125,839	2,426,897	6,743,423	14,637,526	2,534,517	434,178,333
4,500			13,939	10,448	7,762		309,050
330,236	45,040		24,104		123,143	3,900	1,265,004
14,594,643	**153,365,896**	**2,702,739**	**4,307,864**	**10,076,909**	**57,640,505**	**86,267,340**	**1,035,700,254**
188,958,543	35,330,855	9,956,156	1,118,311	12,345,021	10,870,400	469,565,575	1,534,534,345
29,583,645	6,076,402	208,286	149,707	7,751,521	5,841,656	20,403,511	210,754,986
218,542,188	**41,407,257**	**10,164,442**	**1,268,018**	**20,096,542**	**16,712,056**	**489,969,086**	**1,745,289,331**
23,067,319	4,498,927	12,747,612	1,010,693	2,476,130	7,577,555	8,875,256	132,715,803
176,377		12,148	66,682	147,261	323,282	246,701	1,950,979
			4,452	65,589	7,990	191,494	406,566
23,243,696	**4,498,927**	**12,759,760**	**1,081,827**	**2,688,980**	**7,908,827**	**9,313,451**	**135,073,348**

Professional and Special Services — *Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	$	$	$	$	$	$
Treasury Board						
Secretariat	1,401,000		137,406	10,779,391	3,170,628	5,226,640
Canada School of Public Service	155,136		24,141	7,254,679	851,560	397,418
Office of the Commissioner of Lobbying	135,485		4,317	185,492	73,894	
Office of the Public Sector Integrity Commissioner	341,158		2,666	244,417	86,864	101,933
	2,032,779		**168,530**	**18,463,979**	**4,182,946**	**5,725,991**
Veterans Affairs						
Department	16,561,034		332,923,364	2,449,764	1,870,585	794,637
Veterans Review and Appeal Board	71,582		3,492		133,535	25,734
	16,632,616		**332,926,856**	**2,449,764**	**2,004,120**	**820,371**
Western Economic Diversification	**228,559**			**120,283**	**176,821**	**73,978**
Total	**1,785,046,685**	**2,565,162,691**	**1,156,047,986**	**1,201,465,644**	**192,474,123**	**473,622,038**

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
$	$	$	$	$	$	$	$
9,665,122	938,621	3,134,634	489,455	852,035	5,154,474	52,951,107	93,900,513
290,815	319,636		83,272	653,860	4,116,271	944,010	15,090,798
134,017	8,410		7,137	17,078	44,230	407,647	1,017,707
77,402	4,977		10,511		43,712	326,117	1,239,757
10,167,356	**1,271,644**	**3,134,634**	**590,375**	**1,522,973**	**9,358,687**	**54,628,881**	**111,248,775**
405,783	1,968,130		558,908	973,220	1,156,333	5,728,525	365,390,283
	75,733		15,555		37,131	4,288	367,050
405,783	**2,043,863**		**574,463**	**973,220**	**1,193,464**	**5,732,813**	**365,757,333**
591,938	**108,087**		**77,906**	**106,873**	**422,175**	**2,485,588**	**4,392,208**
522,039,692	**411,222,152**	**244,661,746**	**67,373,234**	**154,486,947**	**338,877,821**	**1,349,250,369**	**10,461,731,128**

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Section 4

2013-2014

Public Accounts of Canada

Acquisition of Land, Buildings and Works

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Acquisition of Land, Buildings and Works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2014/index-eng.html. This information includes for each Government program:

the total amount spent in the current fiscal year;

details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and

the total amount of the current year's expenditures for contracts less than $250,000 (cost plus contracts of less than $25,000) with the total number of contractors.

Acquisition of Land, Buildings and Works

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Agriculture and Agri-Food					
Department		**808,600**	**4,014,085**		**4,822,685**
Canadian Heritage					
Library and Archives of Canada			893,820		893,820
The National Battlefields Commission		513,258	305,443		818,701
		513,258	**1,199,263**		**1,712,521**
Environment					
Department		351,156	842,962		1,194,118
Parks Canada Agency		8,129,534	4,356,348	327	12,486,209
		8,480,690	**5,199,310**	**327**	**13,680,327**
Finance					
Department			8,517,563		8,517,563
Financial Consumer Agency of Canada			6,124		6,124
Office of the Superintendent of Financial Institutions			1,782,324		1,782,324
			10,306,011		**10,306,011**
Fisheries and Oceans					
Department	**117,899**	**13,351,489**	**131,231**	**284,000**	**13,884,619**

Acquisition of Land, Buildings and Works — *Continued*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Foreign Affairs, Trade and Development					
Department		**690,514**	**59,257,052**	**5,127,038**	**65,074,604**
Health					
Department			3,433,129		3,433,129
Canadian Food Inspection Agency			19,750		19,750
Public Health Agency of Canada			1,788,583		1,788,583
			5,241,462		**5,241,462**
Indian Affairs and Northern Development					
Department	**95,001**	**284,483**	**214,407**		**593,891**
Industry					
National Research Council of Canada		**249,351**	**18,888,510**		**19,137,861**
Justice					
Courts Administration Service			**221,179**		**221,179**
National Defence					
Department	**1,995,803**	**68,874,568**	**438,263,450**	**39,238,205**	**548,372,026**
Natural Resources					
Department		**749,245**	**901,816**	**83,465**	**1,734,526**
Privy Council Office					
Canadian Transportation Accident Investigation and Safety Board			165,427		165,427
Office of the Chief Electoral Officer			6,442,195		6,442,195
Office of the Commissioner of Official Languages			1,641,774		1,641,774
			8,249,396		**8,249,396**
Public Safety and Emergency Preparedness					
Department			1,784,576		1,784,576
Canada Border Services Agency			37,628,061		37,628,061
Correctional Service of Canada		9,793,505	307,312,584		317,106,089
Royal Canadian Mounted Police	1,433,883	7,200,865	38,317,026	2,832,334	49,784,108
Royal Canadian Mounted Police Public Complaints Commission			27,630		27,630
	1,433,883	**16,994,370**	**385,069,877**	**2,832,334**	**406,330,464**

Acquisition of Land, Buildings and Works — *Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	$	$	$	$	$
Public Works and Government Services					
Department	**3,498,064**	**45,370,843**	**353,920,402**	**620,732**	**403,410,041**
Transport					
Department	**42,597**	**36,350,921**	**7,114,234**		**43,507,752**
Treasury Board					
Canada School of Public Service			19,809		19,809
Office of the Public Sector Integrity Commissioner			51,850		51,850
			71,659		**71,659**
Veterans Affairs					
Department			**469,904**		**469,904**
Total	**7,183,247**	**192,718,332**	**1,298,733,248**	**48,186,101**	**1,546,820,928**

Section 5

2013-2014

Public Accounts of Canada

Acquisition of Machinery and Equipment

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Acquisition of Machinery and Equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of Machinery and Equipment

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Agriculture and Agri-Food			
Department	5,467,041		571,528
Canadian Grain Commission	123,501		99,180
	5,590,542		**670,708**
Atlantic Canada Opportunities Agency			
Department	**116,880**		**26,177**
Canada Revenue Agency	**256,966**		**243,974**
Canadian Heritage			
Department	25,311		126,743
Canadian Radio-television and Telecommunications Commission	409		16,473
Library and Archives of Canada	32,316		680,109
National Film Board			117,718
Public Service Commission			45,554
Public Service Labour Relations Board			22,313
Public Service Staffing Tribunal			3,279
Registry of the Public Servants Disclosure Protection Tribunal			
The National Battlefields Commission	45,648		
	103,684		**1,012,189**
Canadian Northern Economic Development Agency			
Citizenship and Immigration			
Department	52,649		2,596,091
Immigration and Refugee Board			202,246
	52,649		**2,798,337**

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
4,363,374	25,508,398	958,897	90,763	100,109	9,136,143	46,196,253
633,246	1,979,935	40,388		10,801	294,485	3,181,536
4,996,620	**27,488,333**	**999,285**	**90,763**	**110,910**	**9,430,628**	**49,377,789**
318,585		**277,845**		**83,159**		**822,646**
8,804,713		**6,590,441**		**669,648**	**2,069,564**	**18,635,306**
1,480,763	424,291	433,972		78,602	76,427	2,646,109
811,331	813	43,363		31,138		903,527
1,385,782	46,358	375,805		60,554	2,005,167	4,586,091
1,728,480		38,118			505,412	2,389,728
403,753	1,998	46,536		19,965	17,307	535,113
54,847		25,881		11,550	1,922	116,513
628		2,613		11,208	68	17,796
20,596		757		3,937	1,613	26,903
210,904	2,636		66,775	16,441	19,115	361,519
6,097,084	**476,096**	**967,045**	**66,775**	**233,395**	**2,627,031**	**11,583,299**
4,493		**23,237**		**1,814**		**29,544**
9,605,283	636,602	1,773,067		2,267,174	177,757	17,108,623
885,619	470	410,641		16,408	8,624	1,524,008
10,490,902	**637,072**	**2,183,708**		**2,283,582**	**186,381**	**18,632,631**

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Economic Development Agency of Canada for the Regions of Quebec	**97,986**		**2,209**
Employment and Social Development			
Department	225,202		1,848,160
Canada Industrial Relations Board			51,773
Office of the Co-ordinator, Status of Women			291,580
	225,202		**2,191,513**
Environment			
Department	4,479,255	41,561	1,143,962
Canadian Environmental Assessment Agency			12,430
Parks Canada Agency	10,115,364		966,645
	14,594,619	**41,561**	**2,123,037**
Finance			
Department	223		1,690
Canadian International Trade Tribunal			100,258
Financial Consumer Agency of Canada			1,058
Financial Transactions and Reports Analysis Centre of Canada			100,227
Office of the Auditor General			29,188
Office of the Superintendent of Financial Institutions			237,711
	223		**470,132**
Fisheries and Oceans			
Department	**51,068,786**	**71,233**	**18,095,373**
Foreign Affairs, Trade and Development			
Department	10,585,563		2,705,906
Canadian International Development Agency			503
International Joint Commission (Canadian Section)			9,900
	10,585,563		**2,716,309**
Governor General	**22,930**		**71,515**

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
213,729		**9,419**			**1,737**	**325,080**
9,428,930	185,220	11,431,246		581,884	211,062	23,911,704
147,932		15,433		1,070	1,693	217,901
163,247	25,959	233,684		24,931	11,921	751,322
9,740,109	**211,179**	**11,680,363**		**607,885**	**224,676**	**24,880,927**
7,392,000	26,225,313	1,438,974		395,792	3,954,833	45,071,690
167,799				45,165	74	225,468
3,341,896	2,973,227	904,476	463,002	201,028	5,545,049	24,510,687
10,901,695	**29,198,540**	**2,343,450**	**463,002**	**641,985**	**9,499,956**	**69,807,845**
4,139,205		66,541		100,169	2,129	4,309,957
189,653		44,070		21,593	8,258	363,832
416,793		51,023				468,874
156,724		319,767		57,522		634,240
1,787,879		85,161		7,213		1,909,441
6,900,282		893,326			39,459	8,070,778
13,590,536		**1,459,888**		**186,497**	**49,846**	**15,757,122**
11,736,417	**10,244,240**	**1,785,122**	**474,693**	**275,520**	**15,116,356**	**108,867,740**
12,983,661	5,235,113	10,859,487		902,747	6,100,457	49,372,934
11,856		2,438				14,797
32,218				4,149		46,267
13,027,735	**5,235,113**	**10,861,925**		**906,896**	**6,100,457**	**49,433,998**
157,600	**2,382**	**48,030**		**5,041**	**1,830**	**309,328**

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
Health			
Department	2,315,887		573,483
Canadian Food Inspection Agency	2,742,488		110,553
Canadian Institutes of Health Research			143,755
Patented Medicine Prices Review Board			13,656
Public Health Agency of Canada	44,413		453,220
	5,102,788		**1,294,667**
Indian Affairs and Northern Development			
Department	199,563		1,246,540
Canadian Polar Commission			
Indian Residential Schools Truth and Reconciliation Commission			1,359
Registry of the Specific Claims Tribunal			4,415
	199,563		**1,252,314**
Industry			
Department	602,434		1,616,660
Canadian Space Agency	72,241		619,876
Copyright Board			2,267
Federal Economic Development Agency for Southern Ontario	78,227		9,781
National Research Council of Canada	1,234,545		199,980
Natural Sciences and Engineering Research Council			6,325
Registry of the Competition Tribunal			
Social Sciences and Humanities Research Council			1,644
Statistics Canada	897,256		48,709
	2,884,703		**2,505,242**
Justice			
Department	2,988		111,120
Canadian Human Rights Commission			12,863
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			4,581
Courts Administration Service	55,343		148,158
Office of the Director of Public Prosecutions			55,314
Offices of the Information and Privacy Commissioners of Canada			298,413
Supreme Court of Canada	26,477		10,950
	84,808		**641,399**

Computer related equipment and software	Specialized equipment (2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment (3)	Total
$	$	$	$	$	$	$
11,257,473	32,809,163	4,015,711	10,851	1,579,069	2,177,890	54,739,527
6,843,176	8,606,544	620,337		420,939	755,013	20,099,050
603,767		31,466		39,394	7,484	825,866
55,707		2,747		4,975	69	77,154
2,939,436	5,409,850	346,843	450,886	67,024	2,069,541	11,781,213
21,699,559	**46,825,557**	**5,017,104**	**461,737**	**2,111,401**	**5,009,997**	**87,522,810**
10,128,776	149,003	4,394,943		129,738	976,940	17,225,503
22,104						22,104
5,588		4,000				10,947
34,270				61		38,746
10,190,738	**149,003**	**4,398,943**		**129,799**	**976,940**	**17,297,300**
10,325,922	3,110,947	1,644,088	187,832	118,211	1,589,117	19,195,211
720,012	189,671,074	117,549	24,615	29,150	603,842	191,858,359
10,230		6,638		381		19,516
211,142		109,205		840	9,547	418,742
5,761,153	32,369,531	1,017,521	14,347,629	62,861	4,086,490	59,079,710
530,187		6,032		1,948	2,477	546,969
8,182		190		399	3,225	11,996
118,517		3,416		3,903	1,527	129,007
4,331,812	1,023,713	3,115,150		273,804	58,733	9,749,177
22,017,157	**226,175,265**	**6,019,789**	**14,560,076**	**491,497**	**6,354,958**	**281,008,687**
4,328,508	6,997	2,032,908		138,353	117,613	6,738,487
301,227		27,798		22,568		364,456
42,971		2,135		3,725		48,831
230,391		16,755		2,641	20,497	274,865
529,088	630,111	71,411		5,490	27,527	1,467,128
447,697	11,632	285,136		36,894	15,624	852,297
642,753		1,241,635		219,885	60,204	2,462,890
349,408	24,489	111,915		1,600	26,927	551,766
6,872,043	**673,229**	**3,789,693**		**431,156**	**268,392**	**12,760,720**

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment (1)	Ammunition and weapons for defence	Communications equipment
	$	$	$
National Defence			
Department	738,595,905	359,615,576	112,877,680
Military Grievances External Review Committee			383
Military Police Complaints Commission			40
Office of the Communications Security Establishment Commissioner			13,594
	738,595,905	**359,615,576**	**112,891,697**
Natural Resources			
Department	332,346		69,667
Canadian Nuclear Safety Commission	46,216	5,324	100,028
National Energy Board	188		23,322
	378,750	**5,324**	**193,017**
Office of Infrastructure of Canada			**54,175**
Parliament			
The Senate	136,344		123,194
House of Commons	135,820	125,649	2,599,309
Library of Parliament			19,963
Office of the Conflict of Interest and Ethics Commissioner			4,287
Senate Ethics Officer			171
	272,164	**125,649**	**2,746,924**
Privy Council Office			
Department	35,010		759,557
Canadian Intergovernmental Conference Secretariat			5,566
Canadian Transportation Accident Investigation and Safety Board	24,103		15,560
Office of the Chief Electoral Officer	38,157		80,428
Office of the Commissioner of Official Languages	1,075		174,464
Security Intelligence Review Committee			4,088
	98,345		**1,039,663**

Computer related equipment and software	Specialized equipment (2)	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment (3)	Total
$	$	$	$	$	$	$
153,131,060	232,079,042	27,661,804	7,941,120	2,447,938	339,562,509	1,973,912,634
75,989		3,599		1,120		81,091
101,061	386	1,444		220		103,151
36,084		4,532		173	1,019	55,402
153,344,194	**232,079,428**	**27,671,379**	**7,941,120**	**2,449,451**	**339,563,528**	**1,974,152,278**
5,707,126	20,106,939	1,114,388	12,207	173,549	6,202,892	33,719,114
1,002,486	370,485	389,800			41,782	1,956,121
592,128		881,417			1,058,597	2,555,652
7,301,740	**20,477,424**	**2,385,605**	**12,207**	**173,549**	**7,303,271**	**38,230,887**
228,675	**125**	**29,007**			**1,509**	**313,491**
248,937	28,668	207,645		89,434	102,597	936,819
6,495,017		952,082		1,292,426	841,315	12,441,618
535,494	514	61,478		29,533	4,047	651,029
33,593		964				38,844
45						216
7,313,086	**29,182**	**1,222,169**		**1,411,393**	**947,959**	**14,068,526**
2,332,620	283,155	203,776		79,110	66,780	3,760,008
281,486		5,752		4,440		297,244
213,586	22,745	8,552		49,851	33,369	367,766
2,224,875		1,029,133		10,592	219,959	3,603,144
128,570	18,463	472,638		10,554		805,764
12,791		8,098		4,699		29,676
5,193,928	**324,363**	**1,727,949**		**159,246**	**320,108**	**8,863,602**

Acquisition of Machinery and Equipment — *Continued*

Department and agency	Transportation machinery and equipment [1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Public Safety and Emergency Preparedness			
Department	30,737		710,549
Canada Border Services Agency	2,663,439	1,985,761	5,668,328
Correctional Service of Canada	5,898,388	391,723	88,093
Office of the Correctional Investigator of Canada			4,491
Parole Board of Canada	7,817		10,448
Royal Canadian Mounted Police	82,744,915	7,296,064	33,275,713
Royal Canadian Mounted Police External Review Committee			165
Royal Canadian Mounted Police Public Complaints Commission			28,898
	91,345,296	**9,673,548**	**39,786,685**
Public Works and Government Services			
Department	766,461		424,957
Shared Services Canada	137,186		46,561,164
	903,647		**46,986,121**
Transport			
Department	17,104,178	37,518	683,715
Canadian Transportation Agency	24,285		14,989
Transportation Appeal Tribunal of Canada			
	17,128,463	**37,518**	**698,704**
Treasury Board			
Secretariat	25,070		35,388
Canada School of Public Service	25,534		32,181
Office of the Commissioner of Lobbying			6,579
Office of the Public Sector Integrity Commissioner			20,758
	50,604		**94,906**
Veterans Affairs			
Department	3,581		3,565
Veterans Review and Appeal Board			64,189
	3,581		**67,754**

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
2,222,450		345,403		136,953		3,446,092
15,368,785	17,755,772	2,876,869		346,804	2,321,892	48,987,650
6,179,054	5,146,801	9,699,630		23,477	12,046,977	39,474,143
27,043		6,136		180		37,850
237,995		445,786		26,464	2,719	731,229
45,487,273	19,891,435	5,975,452	248,540	3,210,773	12,960,317	211,090,482
5,098		5,847				11,110
614,064		34,076		7,579		684,617
70,141,762	**42,794,008**	**19,389,199**	**248,540**	**3,752,230**	**27,331,905**	**304,463,173**
19,075,288	743,899	22,867,066	6,098,535	346,547	4,673,541	54,996,294
267,206,342	24,573	2,790,219	304,938	65,680	118,976	317,209,078
286,281,630	**768,472**	**25,657,285**	**6,403,473**	**412,227**	**4,792,517**	**372,205,372**
7,245,596	1,535,735	621,910	506,284	88,795	4,489,765	32,313,496
237,009		45,772		16,090	2,205	340,350
9,340		15,599		76		25,015
7,491,945	**1,535,735**	**683,281**	**506,284**	**104,961**	**4,491,970**	**32,678,861**
2,460,321		175,916		65,656	185,558	2,947,909
635,182		190,878		26,626	16,329	926,730
69,621		11,316		954		88,470
33,853		6,251				60,862
3,198,977		**384,361**		**93,236**	**201,887**	**4,023,971**
1,352,685	1,401	455,630		472,869	79,519	2,369,250
101,501		3,380		9,885		178,955
1,454,186	**1,401**	**459,010**		**482,754**	**79,519**	**2,548,205**

Acquisition of Machinery and Equipment — *Concluded*

Department and agency	Transportation machinery and equipment [1]	Ammunition and weapons for defence	Communications equipment
	$	$	$
Western Economic Diversification	**28,011**		**24,019**
Total	**939,792,658**	**369,570,409**	**240,698,760**

[1] This category includes aircraft and related parts, $479,722,405; ships, boats and related parts, $152,307,108; road motor vehicles and related parts, $285,826,741; and miscellaneous vehicles and related parts, $21,936,404.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

[3] This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment [2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment [3]	Total
$	$	$	$	$	$	$
430,540		**24,243**		**2,982**		**509,795**
693,240,378	**645,326,147**	**138,088,775**	**31,228,670**	**18,212,214**	**442,952,922**	**3,519,110,933**

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Section 6

2013-2014

Public Accounts of Canada

Transfer Payments

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Transfer Payments 6.2

Transfer Payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer Payments

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Agriculture and Agri-Food			
Department	**6,773**	**574,075,291**	**933,095,312**
Atlantic Canada Opportunities Agency			
Department	**14,790**	**101,481,621**	**907,482**
Canada Revenue Agency	**235,403,934**		**42,344,675**
Canadian Heritage			
Department	28,239,880	113,370,562	265,860,517
Library and Archives of Canada			
National Film Board			
	28,239,880	**113,370,562**	**265,860,517**
Canadian Northern Economic Development Agency	**135,204**	**3,136,155**	**15,608,829**
Citizenship and Immigration			
Department	**33,616,240**		**424,101,025**
Economic Development Agency of Canada for the Regions of Quebec		**88,751,739**	
Employment and Social Development			
Department	46,705,255,246	22,029,865	1,090,490,201
Office of the Co-ordinator, Status of Women			
	46,705,255,246	**22,029,865**	**1,090,490,201**
Environment			
Department	38,000	152,000	4,760,133
Canadian Environmental Assessment Agency			245,500
Parks Canada Agency			7,290,737
	38,000	**152,000**	**12,296,370**

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2014/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid; and
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than $100,000.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
23,510,939	**42,623,249**			**1,573,311,564**
	117,429,515	**16,900,053**		**236,733,461**
				277,748,609
14,689,545	706,448,036	3,250,731		1,131,859,271
36,766				36,766
	80,000			80,000
14,726,311	**706,528,036**	**3,250,731**		**1,131,976,037**
	14,429,226	**3,189,885**		**36,499,299**
6,029,824	**492,432,368**			**956,179,457**
	130,158,006	**7,025,535**		**225,935,280**
1,849,425	705,343,100	88,789,335		48,613,757,172
	19,033,333			19,033,333
1,849,425	**724,376,433**	**88,789,335**		**48,632,790,505**
14,459,922	58,785,952	1,009,909		79,205,916
	2,518,323			2,763,823
437,443	5,685,257	159,999		13,573,436
14,897,365	**66,989,532**	**1,169,908**		**95,543,175**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
Finance			
Department			**59,531,144,503**
Fisheries and Oceans			
Department	**60,388,927**	**55,370**	**1,567,000**
Foreign Affairs, Trade and Development			
Department	1,674,042		
Canadian International Development Agency			
Export Development Canada (Canada Account)			
	1,674,042		
Governor General	**545,374**		
Health			
Department			57,621,792
Canadian Food Inspection Agency	60,417,709		1,200
Canadian Institutes of Health Research	926,060,201		
Public Health Agency of Canada			601,796
	986,477,910		**58,224,788**
Indian Affairs and Northern Development			
Department	13,611,923	621,870,613	852,590,392
Canadian Polar Commission			
	13,611,923	**621,870,613**	**852,590,392**
Industry			
Department		407,911,034	
Canadian Space Agency		589,271	
Federal Economic Development Agency for Southern Ontario		33,263,012	
National Research Council of Canada		207,228,686	
Natural Sciences and Engineering Research Council	1,018,904,138		
Social Sciences and Humanities Research Council	670,382,869		
	1,689,287,007	**648,992,003**	
Justice			
Department	1,067,206		310,702,255
Offices of the Information and Privacy Commissioners of Canada			
	1,067,206		**310,702,255**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
635,101,574	**19,199,177**			**60,185,445,254**
65,000	**23,194,166**			**85,270,463**
2,943,038,182	194,450,666	13,017,225		3,152,180,115
619,300,293				619,300,293
116,862,708				116,862,708
3,679,201,183	**194,450,666**	**13,017,225**		**3,888,343,116**
				545,374
	1,689,383,968			1,747,005,760
				60,418,909
	17,895,066			943,955,267
15,719,779	189,311,748			205,633,323
15,719,779	**1,896,590,782**			**2,957,013,259**
	5,103,022,783	11,328,881		6,602,424,592
	1,096,000			1,096,000
	5,104,118,783	**11,328,881**		**6,603,520,592**
4,808,000	248,432,612			661,151,646
24,620,924	7,471,986			32,682,181
	140,900,506	30,005,826		204,169,344
12,471,212	64,336,905			284,036,803
				1,018,904,138
				670,382,869
41,900,136	**461,142,009**	**30,005,826**		**2,871,326,981**
924,584	32,884,300			345,578,345
	480,999			480,999
924,584	**33,365,299**			**346,059,344**

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	$	$	$
National Defence			
Department	**3,649,295**	**240,000**	**9,728,522**
Natural Resources			
Department	583,164	327,658,375	799,236,792
Canadian Nuclear Safety Commission	23,367		
National Energy Board			
	606,531	**327,658,375**	**799,236,792**
Office of Infrastructure of Canada		**7,720,583**	**2,045,675,846**
Parliament			
The Senate	46,402		
House of Commons			
	46,402		
Privy Council Office			
Office of the Chief Electoral Officer			
Public Safety and Emergency Preparedness			
Department			1,066,916,057
Correctional Service of Canada			
Royal Canadian Mounted Police	147,272,744		14,355,446
	147,272,744		**1,081,271,503**
Public Works and Government Services			
Department			
Transport			
Department	**426,369**	**281,720,673**	**159,698,475**
Treasury Board			
Secretariat	332,066		
Office of the Public Sector Integrity Commissioner	34,533		
	366,599		
Veterans Affairs			
Department	**2,614,433,063**		
Western Economic Diversification		**4,180,621**	
Total	**52,522,563,459**	**2,795,435,471**	**67,634,544,487**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
$	$	$	$	$
147,982,735	**6,674,145**			**168,274,697**
3,638,082	66,165,837			1,197,282,250
674,370	1,025,893			1,723,630
	316,297			316,297
4,312,452	**67,508,027**			**1,199,322,177**
	78,834,478	**1,330,992,483**		**3,463,223,390**
402,207				448,609
946,920				946,920
1,349,127				**1,395,529**
	16,453,889			**16,453,889**
420,000	124,616,591	369,630		1,192,322,278
	345,712			345,712
66,900	771,897			162,466,987
486,900	**125,734,200**	**369,630**		**1,355,134,977**
		535,347,555	**(535,348,288)**	**(733)**
435,290	**17,587,671**	**66,579,158**		**526,447,636**
203,600	53,000			588,666
				34,533
203,600	**53,000**			**623,199**
9,737,990	**11,349,453**			**2,635,520,506**
	131,432,598	**7,393,179**		**143,006,398**
4,598,434,214	**10,482,654,708**	**2,115,359,384**	**(535,348,288)**	**139,613,643,435**

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Section 7

2013-2014

Public Accounts of Canada

Public Debt Charges

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Public Debt Charges 7.2

Public Debt Charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums and discounts on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

Public Debt Charges

Description	Rate of interest %	Amount of principal $	Amount charged in 2013-2014 $
Unmatured Debt —			
Interest on marketable bonds [1] —			
Payable in Canadian currency —			
A23 — 1988/89-2013/14	10.25		69,375,511
A34 — 1990/91-2015/16	11.25	381,505,000	49,479,758
A39 — 1990/91-2020/21	10.50	567,361,000	59,572,905
A43 — 1991/92-2021/22	9.75	286,188,000	27,903,330
A49 — 1991/92-2022/23	9.25	206,022,000	19,057,035
A55 — 1992/93-2023/24	8.00	2,358,552,000	177,684,160
A76 — 1994/95-2025/26	9.00	2,303,156,000	206,934,636
L25 — 1991/92-2021/22	4.25	7,667,281,506	327,464,731
VS05 — 1995/96-2026/27	4.25	7,357,837,186	314,248,382
WV25 — 1998/99-2031/32	4.00	7,812,275,414	314,030,379
XQ21 — 2003/04-2036/37	3.00	6,991,439,449	210,777,238
YK42 — 2007/08-2041/42	2.00	7,248,979,059	145,693,477
ZH04 — 2010/11-2044/45	1.50	8,198,708,219	118,407,854
VW17 — 1996/97-2027/28	8.00	4,430,175,000	354,414,000
WL43 — 1997/98-2029/30	5.75	11,451,658,000	666,903,823
XG49 — 2001/02-2033/34	5.75	12,795,905,000	746,982,236
XM17 — 2002/03-2013/14	5.25		69,663,919
XS86 — 2003/04-2014/15	5.00	7,129,665,000	398,671,865
XW98 — 2004/05-2037/38	5.00	13,684,173,000	695,986,858
XX71 — 2004/05-2015/16	4.50	9,918,528,000	455,354,333
YB43 — 2005/06-2016/17	4.00	10,157,400,000	406,296,000
YF56 — 2006/07-2017/18	4.00	10,342,526,000	413,701,040
YL25 — 2007/08-2018/19	4.25	10,622,764,000	451,467,470
YN80 — 2007/08-2013/14	3.50		31,355,464
YQ12 — 2008/09-2041/42	4.00	15,800,000,000	632,000,000
YR94 — 2008/09-2019/20	3.75	17,650,000,000	661,875,000
YS77 — 2008/09-2014/15	3.00	6,777,436,000	280,271,095
YU24 — 2009/10-2014/15	2.00	9,065,992,000	269,976,102
YZ11 — 2009/10-2020/21	3.50	13,100,000,000	458,500,000
ZC17 — 2009/10-2015/16	2.50	8,358,586,000	222,223,289
ZF48 — 2010/11-2015/16	3.00	11,341,729,000	340,251,870
ZG21 — 2010/11-2013/14	2.50		79,193,128
ZJ69 — 2010/11-2021/22	3.25	11,500,000,000	373,750,000
ZL16 — 2010/11-2016/17	2.00	9,900,000,000	198,000,000
ZN71 — 2010/11-2013/14	2.00		146,259,826
ZP20 — 2011/12-2013/14	2.00		52,247,172
ZQ03 — 2011/12-2016/17	2.75	10,500,000,000	288,750,000
ZR85 — 2011/12-2014/15	2.25	10,037,109,000	281,185,929
ZS68 — 2011/12-2045/46	3.50	16,400,000,000	473,957,534
ZT42 — 2011/12-2013/14	1.50		75,585,071
ZU15 — 2011/12-2022/23	2.75	12,700,000,000	349,250,000
ZV97 — 2011/12-2016/17	1.50	10,500,000,000	157,500,000
ZW70 — 2011/12-2013/14	1.00		79,134,647
ZX53 — 2011/12-2014/15	1.00	14,014,986,000	154,109,653
ZY37 — 2011/12-2014/15	0.75	7,973,659,000	62,166,028
A388 — 2012/13-2015/16	1.50	15,300,000,000	216,073,973
A461 — 2012/13-2017/18	1.50	10,200,000,000	153,000,000
A537 — 2012/13-2014/15	1.00	7,913,174,000	91,635,862

Public Debt Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2013-2014
	%	$	$
A610 — 2012/13-2023/24	1.50	14,200,000,000	208,709,589
A792 — 2012/13-2015/16	1.25	14,700,000,000	134,250,000
A875 — 2012/13-2017/18	1.25	10,200,000,000	127,500,000
A958 — 2012/13-2015/16	1.00	7,575,000,000	97,419,700
B295 — 2013/14-2016/17	1.00	8,100,000,000	66,316,438
B378 — 2013/14-2018/19	1.25	10,200,000,000	92,859,589
B451 — 2013/14-2024/25	2.50	11,100,000,000	138,506,849
B527 — 2013/14-2015/16	1.00	9,900,000,000	59,942,466
B600 — 2013/14-2016/17	1.50	8,100,000,000	39,057,534
B865 — 2013/14-2018/19	1.75	10,200,000,000	40,264,384
C699 — 2013/14-2016/17	1.00	6,600,000,000	6,419,178
B949 — 2014/14-2047/48	1.25	1,098,186,866	3,309,832
		472,917,956,699	*13,842,878,142*
Less: Government's holdings and consolidation adjustment		(401,056,000)	
		473,319,012,699	***13,842,878,142***
Payable in foreign currencies			
2009/10-2014/15	2.38	3,316,500,000	77,038,667
2011/12-2016/17	0.88	3,316,500,000	28,298,448
2013/14-2018/19	1.63	3,316,500,000	4,940,203
2009/10-2019/20	3.50	3,046,000,000	106,729,403
2001-2003/19	8.25-9.70	58,396,932	3,225,752
		13,053,896,932	*220,232,473*
Less: Government's holdings		59,701,933	3,276,479
		12,994,194,999	***216,955,994***
		486,313,207,698	**14,059,834,136**
Retail Debt —			
Canada savings bonds [1]			
S46 — 1991/92-2013/14	0.50		467,737
S47 — 1992/93-2014/15	0.50	153,330,828	1,181,450
S48 — 1993/94-2015/16	0.50	121,896,294	923,100
S49 — 1994/95-2016/17	0.50	180,413,677	1,393,177
S50 — 1995/96-2017/18	0.50	143,255,728	1,072,814
S51 — 1996/97-2018/19	0.50	222,701,060	1,902,960
S52 — 1997/98-2017/18	0.50	249,760,502	1,785,726
S54 — 1998/99-2018/19	0.50	114,708,693	761,505
S55 — 1998/99-2018/19	0.50	8,641,524	56,714
S56 — 1998/99-2018/19	0.50	1,774,568	11,713
S57 — 1998/99-2018/19	0.50	1,094,072	7,005
S58 — 1998/99-2018/19	0.50	2,529,403	16,944
S59 — 1999/00-2019/20	0.50	1,461,134	7,786
S60 — 1999/00-2019/20	0.50	61,574,313	411,441
S61 — 1999/00-2019/20	0.50	6,123,259	40,029
S62 — 1999/00-2019/20	0.50	2,289,742	14,671
S63 — 1999/00-2019/20	0.50	1,399,931	8,878
S64 — 1999/00-2019/20	0.50	2,351,366	15,945
S65 — 2000/01-2020/21	0.50	2,509,858	13,724
S84 — 2003/04-2013/14	0.50		345,705
S85 — 2003/04-2013/14	0.50		23,526
S86 — 2003/04-2013/14	0.50		7,200
S87 — 2003/04-2013/14	0.50		5,071
S88 — 2003/04-2013/14	0.50		12,765
S89 — 2004/05-2014/15	0.50	1,341,289	7,190
S90 — 2004/05-2014/15	0.50	102,311,680	624,612
S91 — 2004/05-2014/15	0.50	6,636,230	38,704
S92 — 2004/05-2014/15	0.50	3,191,540	18,602
S93 — 2004/05-2014/15	0.50	1,341,975	7,654
S94 — 2004/05-2014/15	0.50	2,604,755	15,944
S95 — 2005/06-2015/16	0.50	2,083,600	10,726
S96 — 2005/06-2015/16	0.50	121,761,674	730,066
S97 — 2005/06-2015/16	0.50	7,616,100	43,964

Description	Rate of interest	Amount of principal	Amount charged in 2013-2014
	%	$	$
S98 — 2005/06-2015/16	0.50	2,167,300	12,490
S99 — 2005/06-2015/16	0.50	1,468,159	8,219
S100 — 2005/06-2015/16	0.50	3,159,903	18,379
S101 — 2006/07-2016/17	0.50	2,214,066	11,427
S102 — 2006/07-2016/17	0.50	149,497,919	875,447
S103 — 2006/07-2016/17	0.50	8,519,064	49,216
S104 — 2006/07-2016/17	0.50	2,525,000	14,494
S105 — 2006/07-2016/17	0.50	1,870,515	10,377
S106 — 2006/07-2016/17	0.50	3,700,710	20,955
S107 — 2007/08-2017/18	0.50	3,040,619	16,371
S108 — 2007/08-2017/18	0.50	185,608,499	1,067,368
S109 — 2007/08-2017/18	0.50	13,347,129	74,352
S110 — 2007/08-2017/18	0.50	4,325,726	23,939
S111 — 2007/08-2017/18	0.50	4,584,362	25,668
S112 — 2007/08-2017/18	0.50	4,988,483	27,297
S113 — 2008/09-2018/19	0.50	7,402,799	39,359
S114 — 2008/09-2018/19	0.50	249,390,534	1,416,868
S115 — 2008/09-2018/19	0.50	26,071,355	143,561
S116 — 2008/09-2018/19	0.50	11,498,589	62,427
S117 — 2008/09-2018/19	0.50	6,345,830	39,397
S118 — 2008/09-2018/19	0.50	7,575,206	43,709
S119 — 2009/10-2019/20	0.50	6,315,746	35,111
S120 — 2009/10-2019/20	0.50	215,818,961	1,244,790
S121 — 2009/10-2019/20	0.50	11,501,677	62,630
S122 — 2009/10-2019/20	0.50	4,246,756	22,311
S123 — 2009/10-2019/20	0.50	2,452,307	14,143
S124 — 2009/10-2019/20	0.50	3,073,553	16,958
S125 — 2010/11-2020/21	0.50	1,974,764	10,806
S126 — 2010/11-2020/21	0.50	316,138,981	1,850,668
S127 — 2010/11-2020/21	0.50	19,423,128	103,710
S128 — 2011/12-2021/22	0.50	420,863,153	2,623,706
S129 — 2011/12-2021/22	0.50	14,208,098	76,592
S130 — 2012/13-2015/16	0.50	593,889,045	3,738,753
S131 — 2013/14-2016/17	0.50	517,929,306	717,624
S908 — 2012/13-2013/14	0.50		76
S909 — 2012/13-2013/14	0.50		338
S910 — 2012/13-2013/14	0.50		2,400
S911 — 2012/13-2013/14	0.50		355
S912 — 2013/14-2014/15	0.50	19,086	27
S913 — 2013/14-2014/15	0.50	17,034	15
S914 — 2013/14-2014/15	0.50	693,803	289
		4,354,571,960	*26,507,670*
Canada premium bonds (1) —			
P3 — 1998/99-2018/19	1.20-1.40	199,012,508	3,603,372
P4 — 1998/99-2018/19	1.20-1.40	21,887,094	408,740
P5 — 1998/99-2018/19	1.20-1.40	5,128,354	98,242
P6 — 1998/99-2018/19	1.20-1.40	3,647,693	63,916
P7 — 1998/99-2018/19	1.20-1.40	17,833,969	351,831
P8 — 1999/00-2019/20	1.20	12,168,206	220,024
P9 — 1999/00-2019/20	1.00-1.20	70,504,464	1,125,798
P10 — 1999/00-2019/20	1.00-1.20	21,711,196	344,353
P11 — 1999/00-2019/20	1.00-1.20	8,072,553	131,276
P12 — 1999/00-2019/20	1.00-1.20	5,861,305	93,888
P13 — 1999/00-2019/20	1.00-1.20	14,282,694	226,016
P14 — 2000/01-2020/21	1.00	17,820,355	262,252
P34 — 2003/04-2013/14	1.20		3,234,707
P35 — 2003/04-2013/14	1.20		856,373
P36 — 2003/04-2013/14	1.20		313,067
P37 — 2003/04-2013/14	1.20		233,653
P38 — 2003/04-2013/14	1.20		362,725
P39 — 2004/05-2014/15	1.20	14,830,364	210,500
P40 — 2004/05-2014/15	1.70-1.00	109,717,447	1,871,748
P41 — 2004/05-2014/15	1.70-1.00	26,669,742	482,170
P42 — 2004/05-2014/15	1.70-1.00	9,405,001	175,083

Public Debt Charges — *Continued*

Description	Rate of interest %	Amount of principal $	Amount charged in 2013-2014 $
P43 — 2004/05-2014/15	1.70-1.00	4,439,134	87,453
P44 — 2004/05-2014/15	1.70-1.00	5,511,822	112,298
P45 — 2005/06-2015/16	1.70	5,148,470	101,962
P46 — 2005/06-2015/16	1.20-1.40	65,306,471	966,695
P47 — 2005/06-2015/16	1.20-1.40	26,641,623	399,306
P48 — 2005/06-2015/16	1.20-1.40	8,280,362	123,970
P49 — 2005/06-2015/16	1.20-1.40	8,656,578	127,058
P50 — 2005/06-2015/16	1.20-1.40	8,112,432	119,066
P51 — 2006/07-2016/17	1.20	9,672,521	131,489
P52 — 2006/07-2016/17	1.00-1.20	61,169,231	759,405
P53 — 2006/07-2016/17	1.00-1.20	15,958,070	200,561
P54 — 2006/07-2016/17	1.00-1.20	4,564,699	56,870
P55 — 2006/07-2016/17	1.00-1.20	3,671,412	44,211
P56 — 2006/07-2016/17	1.00-1.20	22,459,663	277,319
P57 — 2007/08-2017/18	1.00	15,417,199	183,790
P58 — 2007/08-2017/18	1.70-1.00	59,211,195	948,742
P59 — 2007/08-2017/18	1.70-1.00	14,288,454	242,130
P60 — 2007/08-2017/18	1.70-1.00	3,750,078	68,598
P61 — 2007/08-2017/18	1.70-1.00	3,575,827	67,296
P62 — 2007/08-2017/18	1.70-1.00	8,517,865	166,107
P63 — 2008/09-2018/19	1.70	10,502,551	202,567
P64 — 2008/09-2018/19	1.20-1.40	110,850,273	1,582,245
P65 — 2008/09-2018/19	1.20-1.40	60,051,928	881,690
P66 — 2008/09-2018/19	1.20-1.40	25,339,331	379,976
P67 — 2008/09-2018/19	1.20-1.40	13,586,259	185,528
P68 — 2008/09-2018/19	1.20-1.40	14,757,498	206,784
P69 — 2009/10-2019/20	1.20	14,479,056	182,927
P70 — 2009/10-2019/20	1.00-1.20	57,990,073	691,282
P71 — 2009/10-2019/20	1.00-1.20	33,337,190	399,832
P72 — 2009/10-2019/20	1.00-1.20	12,256,219	147,590
P73 — 2009/10-2019/20	1.00-1.20	10,865,164	125,343
P74 — 2009/10-2019/20	1.00-1.20	9,263,949	102,672
P75 — 2010/11-2020/21	1.00	7,742,183	80,573
P76 — 2010/11-2020/21	1.70-1.00	81,284,746	1,267,363
P77 — 2010/11-2020/21	1.70-1.00	57,252,852	926,941
P78 — 2011/12-2021/22	1.00-1.20	105,635,027	1,419,545
P79 — 2011/12-2021/22	1.40	48,940,853	653,505
P80 — 2012/13-2015/16	1.20	142,052,281	1,599,361
P81 — 2012/13-2015/16	1.20	67,270,532	741,001
P82 — 2013/14-2016/17	1.00	124,681,263	525,096
P83 — 2013/14-2016/17	1.00	43,317,279	144,863
P958 — 2012/13-2013/14	1.00		10,613
P959 — 2012/13-2013/14	1.00		12,237
P960 — 2012/13-2013/14	1.00		55,745
P961 — 2013/14-2013/14	1.00		6,253
P962 — 2013/14-2014/15	1.00	1,268,886	3,438
P963 — 2013/14-2014/15	1.00	1,480,281	2,532
P964 — 2013/14-2014/15	1.00	5,373,283	4,478
		1,972,485,008	*32,396,040*
		6,327,056,968	**58,903,710**
Medium-term notes			
Payable in foreign currencies —			
2013/14-2016/17	variable	442,200,000	122,733
2013/14-2019/20	1.85	55,275,000	312,457
2013/14-2019/20	variable	55,275,000	37,358
2013/14-2019/20	variable	138,187,500	10,799
2013/14-2020/21	2.30	55,275,000	353,146
		746,212,500	**836,493**
Total interest on unmatured debt		493,386,477,166	14,119,574,339

Description	Rate of interest	Amount of principal	Amount charged in 2013-2014
	%	$	$
Amortization of discounts on Treasury bills —			
Amortization of discounts on 2011-2012 issues			589,189,276
Amortization of discounts on 2012-2013 issues		152,989,702,000	1,226,286,196
		152,989,702,000	**1,815,475,472**
Amortization of discounts on Canada bills —			
Amortization of discounts on 2012-2013 issues			710,463
Amortization of discounts on 2013-2014 issues		2,289,975,815	1,700,816
		2,289,975,815	**2,411,279**
		155,279,677,815	1,817,886,751
Amortization of discounts and premiums on marketable bonds			**344,886,096**
Consumer price index adjustments on real return bonds			**628,619,663**
			973,505,759
Total amortization of premiums and discounts on other debts		155,279,677,815	2,791,392,510
Cross-currency swap revaluation	**various**	**2,326,370,293**	**(494,559,799)**
Servicing costs and costs of issuing new borrowings	**various**		**11,480,201**
Unamortized discounts and premiums on market debt	**various**	**3,184,071,638**	
Obligation related to capital leases	**various**	**3,602,669,203**	**213,798,166**
Other unmatured debt	**various**	**1,178,583,231**	**14,244,457**
Total public debt charges related to unmatured debt		**658,957,849,346**	**16,655,929,874**
Pension and other future benefits (interest) —			
Public sector pensions —			
Canadian Forces Pension Fund Account	various	263,355,393	
Canadian Forces Superannuation Account	various	46,297,375,844	2,427,304,029
Members of Parliament Retirement Compensation Arrangements Account	various	224,403,100	11,878,044
Members of Parliament Retiring Allowances Account	various	496,466,754	36,078,042
Public Service Pension Fund Account	various	499,943,338	
Public Service Superannuation Account	various	96,423,778,971	5,061,490,938
Reserve Force Pension Fund Account	various	1,609,568	
Retirement Compensation Arrangements Account —			
RCA No. 1 — Canadian Forces	various	351,185,693	18,150,993
RCA No. 1 — Public Service	various	1,040,164,699	54,134,392
RCA No. 1 — Royal Canadian Mounted Police	various	32,475,115	1,691,539
RCA No. 2 — Public Service	various	729,836,159	38,383,183
Royal Canadian Mounted Police Pension Fund Account	various	10,962,617	
Royal Canadian Mounted Police Superannuation Account	various	13,184,685,451	688,854,286
Supplementary Retirement Benefits Account (Judges)	various	196,642,456	3,232,451
Supplementary Retirement Benefits Account (Others)	various	651,476	11,664
		159,753,536,634	**8,341,209,561**
Allowance for pension adjustments	various	(6,670,000,000)	358,000,000
		153,083,536,634	***8,699,209,561***
Other employee and veteran future benefits —			
Public Service Health Care Plan and Pensioners' Dental Service Plan		24,666,000,000	858,000,000
Royal Canadian Mounted Police disability and other future benefits		4,127,000,000	175,000,000
Severance and other benefits		3,365,000,000	117,000,000
Sick leave benefit plan		1,529,000,000	39,000,000
Veterans' disability and other future benefits		36,735,000,000	1,411,000,000
Worker's compensation		987,000,000	29,000,000
	2.68	***71,409,000,000***	***2,629,000,000***
Total public debt charges related to pension and other future benefits		**224,492,536,634**	**11,328,209,561**

Public Debt Charges — *Continued*

Description	Rate of interest	Amount of principal	Amount charged in 2013-2014
	%	$	$
Other liabilities —			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	**140,449,593**	**3,146,590**
Government Annuities Account	various	**166,137,504**	**11,746,655**
Deposit accounts —			
Canada Development Investment Corporation — Holdback — Privatization	various	26,379,094	
Canada Hibernia Holding Corporation — Abandonment reserve fund	various	96,742,462	1,052,237
Canada Labour Code — Wage Recovery Appeals	various	3,794,559	37,850
Contractors' security deposits	various	4,661,970	112,465
General security deposits	various	6,238,784	
Non-interest bearing accounts		314,152,429	
		451,969,298	***1,202,552***
Trust accounts —			
Administered trust accounts	various	158,187	1,334
Agri-Invest Kickstart	various		325,123
Canadian Security Intelligence Service — Scholastic awards	various	26,597	231
Correctional Service of Canada Inmates' trust fund	various	18,248,481	21,255
Estates fund	various	286,740	3,321
Indian band funds	various	833,254,211	23,543,109
Indian estate accounts	various	33,900,457	473,965
Indian savings accounts	various	23,317,701	936,132
Indian Residential Schools Settlement Agreement — Common Experience Payments	various	319,658,117	
Interest - Indian Residential Schools	various		2,724,545
Royal Canadian Mounted Police — Benefit trust fund	various	2,137,076	18,479
Veterans administration and welfare trust fund	various	1,515,699	13,024
Non-interest bearing accounts		760,679	
		1,233,263,945	***28,060,518***
Total deposit and trust accounts		**1,685,233,243**	**29,263,070**
Other specified purpose accounts —			
Insurance and death benefit accounts —			
Public Service death benefit account	various	3,310,011,661	170,131,983
Regular forces death benefit account	various	189,251,651	10,027,096
Non-interest bearing accounts		6,577,315	
		3,505,840,627	***180,159,079***
Pension accounts —			
Annuities agents' pension account	various	352	19
Locally engaged contributory pension account	various	120,232	
Royal Canadian Mounted Police — Dependants' pension fund	various	20,758,261	1,148,931
		20,878,845	***1,148,950***
Other accounts —			
AgriInvest Program	various	25,664,358	
AgriStability Program (previously Canadian Agricultural Income Stabilization)	various	54,514,368	
Common school funds — Ontario and Quebec	5.00	2,677,771	133,889 (2)
Courts Administration Service — Special account	various	7,112,553	58,964
Indian moneys suspense account	various	46,999,785	1,119,703
Miscellaneous deposit — Swap collateral	various		58,303
Non-interest bearing accounts		258,591,011	
		395,559,846	***1,370,859***

Description	Rate of interest	Amount of principal	Amount charged in 2013-2014
	%	$	$
Deferred revenue specified purpose accounts	various	[3]	*62,935*
Other specified purpose accounts		**3,922,279,318**	**182,741,823**
Special drawing rights allocations	various	[4]	**8,881,618**
Total public debt charges related to other liabilities		**5,914,099,658**	**235,779,756**
Consolidated specified purpose accounts (interest) —			
The National Battlefields Commission — Trust fund	various	987,855	6,377
Ship-Source Oil Pollution Fund	various	405,895,803	6,826,268
Mackenzie King trust account	various	225,000	5,355
Endowments for health research	various	140,267	48,453
Social Sciences and Humanities Research Council — Queen's Fellowship fund	various	250,000	3,151
Non-interest bearing accounts		(2,128,044,617)	
Total public debt charges related to consolidated specified purpose accounts		**(1,720,545,692)**	**6,889,604**
Total public debt charges before consolidation adjustment		**887,643,939,946**	**28,226,808,795**
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		**1,720,545,692**	**(6,889,604)**
Total public debt charges		**889,364,485,638**	**28,219,919,191**
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			25,011,766,172
Total public debt charge provision			3,215,042,623
Consolidation adjustments			(6,889,604)
Total public debt charges			28,219,919,191

[1] The years stated for each bond series correspond to the year of issuance and year of maturity.

[2] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[3] Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

[4] No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

Section 8

2013-2014

Public Accounts of Canada

Payments of Claims against the Crown, Ex Gratia Payments and Court Awards

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Payments of Claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of $1,000 or over. Claims of less than $1,000 are reported as one amount at the end of each department and agency, together with the total number of such claims. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of Claims against the Crown

Description and payee	Amount
	$
Agriculture and Agri-Food	
Department	
Accident involving a Crown vehicle —	
Dominion of Canada General Insurance Company for	
Bradford Construction Ltd	1,134
Saskatchewan Government Insurance for	
Johnson B	3,565
State Farm Insurance Company for	
Dickie P	6,350
Settlement of claim for damage to property —	
Name withheld	50,000
Settlement of claim related to a grievance —	
Names withheld (2)	4,050
Settlement of claim related to a motor vehicle accident —	
Name withheld	1,582
Settlement of claim related to a subscription —	
Blacklock's Reporter	12,470
Violation of Canada Labour Code —	
Provincial Court of Saskatchewan	150,000
Claims under $1,000 (4)	1,252
	230,403
Canadian Grain Commission	
Out of court settlement for claim related to health and safety —	
Name withheld	*5,000*
	235,403
Atlantic Canada Opportunities Agency	
Department	
Settlement in relation to a contracting dispute —	
Cox & Palmer in trust for	
Name withheld	240,960
Canada Revenue Agency	
Settlement for claim related to a complaint before the Office of the Privacy Commissioner of Canada —	
Name withheld	10,000
Settlement for claim related to a tax audit —	
Al-Hamwi S	24,999
Settlement for claim related to revenue collection —	
Name withheld	428,000
Settlement for claim under the *Canadian Human Rights Act* —	
Names withheld (2)	11,500
Settlement for claim under the *Canadian Human Rights Act* and before the Public Service Labour Relations Board —	
Name withheld	25,560
Settlement of claim related to grievances —	
Names withheld (2)	25,000

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Claims under $1,000 (95)	4,219
	529,278
Canadian Heritage	
Department	
Out of court settlement related to employment —	
Name withheld	*19,930*
Public Service Commission	
Claim under $1,000 (1)	*228*
	20,158
Citizenship and Immigration	
Department	
Compensation for costs associated with a passport replacement —	
Kaur T	2,150
Out of court settlement for claim related to legal costs for discontinuance of court action —	
Embarkation Law Group in trust for	
Name withheld	1,500
Mamann Sandaluk & Kingwell LLP in trust for	
Name withheld	9,000
Me Jared Will in trust for	
Ullah Q	2,000
Reimbursement of travel expenses related to a defect in the issuance of a passport —	
Themens MC	1,927
Settlement of claim related to a grievance —	
Names withheld (2)	10,000
Claims under $1,000 (14)	3,956
	30,533
Immigration and Refugee Board	
Out-of-court settlement related to damages to personal property —	
Name withheld	1,000
Claims under $1,000 (2)	175
	1,175
	31,708
Economic Development Agency of Canada for the Regions of Quebec	
Claims under $1,000 (2)	143
Employment and Social Development	
Department	
Reimbursement of costs related to the divestment of controlled assets —	
Glover W	3,070
Reimbursement of relocation expenses due to an administrative error —	
Names withheld (2)	16,661

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Reimbursement of travel expenditures due to an administrative error —	
Uhunmwangho C	1,576
Settlement for failure to accommodate —	
Raven, Cameron, Ballantyne & Yazbeck in trust for	
Name withheld	80,560
Settlement of claim for an accident involving a Crown vehicle —	
Manitoba Public Insurance	1,234
Settlement of claim for general damages —	
Names withheld (4)	124,451
Settlement of claim for general damages and interest —	
Name withheld	71,498
Settlement of claim for general damages due to an administrative error —	
Name withheld	45,000
Wint K	1,067
Settlement of claim for general damages for pain and suffering —	
Lerners LLP in trust for	
Dittrich C	8,575
Michael D.R. O'Brien in trust for	
Name withheld	257,800
Names withheld (7)	96,250
O'Dea Earle in trust for	
Name withheld	80,000
Welchner Law Office in trust for	
Names withheld (10)	136,500
Settlement of claim for interest payments due to an administrative error —	
Names withheld (4)	36,109
Settlement of claim for moral damages —	
Name withheld	7,000
Provençal et Breton, avocats in trust for	
Names withheld (2)	30,000
Settlement of claim for pain and suffering for failure to accommodate —	
Name withheld	5,000
Settlement of claim for payment of disability pension and general damages due to an administrative error —	
Name withheld	154,568
Settlement of claim for possible abuse of authority —	
Name withheld	5,000
Settlement of claim for professional fees incurred —	
Picard Sirard Poitras in trust for	
Name withheld	5,500
Settlement of claim for reimbursement of legal expenditures —	
Cavaluzzo Shilton McIntyre Cornish LLP in trust for	
Kittner J	1,000
Settlement of claim for wage loss —	
Name withheld	13,269
Settlement of claim related to employment —	
Name withheld	10,000
Settlement of claim under the *Canadian Human Rights Act* for compensation for tax gross up to medical adjudicators due to discriminatory practice —	
Names withheld (726)	14,077,325
Claims under $1,000 (1,952)	53,669
	15,322,682
Environment	
Department	
Accident involving a Crown vehicle —	
ARI Financial Services Inc for	
Jensen E	1,515
Intact Insurance Company for	
Abramchuk B	1,540

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Manitoba Public Insurance for	
Gray G.	1,285
Nelligan O'Brien Payne LLP in trust for	
Stark R	30,014
Compensation for lost wages —	
Pickett K	114,207
Repairs for damages made on an employee's personal vehicle —	
Rachid A	1,520
Settlement following an administrative review of the CSST —	
Carle R	2,000
Settlement for non reimbursable expenses including legal and medical assessment costs—	
Thompson D	25,000
Settlement of claim for legal costs —	
Professional Institute of the Public Service of Canada for	
Pickett K	2,500
Steven Welchner in trust for	
Pickett K	1,300
Settlement of claim related to a grievance —	
Johnson S	7,000
Wilson E	9,000
Settlement of claim related to an endangered species —	
Ecojustice	3,120
Claims under $1,000 (4)	836
	200,837
Parks Canada Agency	
Compensation for damage to property —	
Lascano C	5,669
Names withheld (3)	64,645
Sunwapta Falls Rocky Mountain Lodge Ltd	4,732
Compensation for damage to vehicle —	
Binzer T J	1,107
Brassard C.	3,138
Budget Rent a Car System Inc	23,000
Chalifoux M	2,346
Emerson J	1,478
[illegible] M	10,957
Ho[illegible] G	1,128
Hungerford Tomyn Lawrenson & Nichols in trust for	
Names withheld (2)	69,000
Insurance Corporation of British Columbia.	3,021
Kent S	1,649
Location Sauvageau	4,438
McCuaig Desrochers LLP in trust for	
Name withheld	30,000
Mountain Express Taxi Inc	7,594
TD Insurance for	
MacPherson A	1,406
Settlement for ending a Tourism Licence and Outfitter Licence —	
Borden Ladner Gervais LLP in trust for	
South Nahanni Outfitters Ltd	3,500,000
McLennan Ross LLP in trust for	
Nahanni Butte Outfitters Ltd	4,700,000
Ram Head Outfitters Ltd	2,700,000
Swift Datoo Law Corporation in trust for	
797743 Alberta Ltd, Mikkelson E, Mikkelson L, NWT Outfitters Ltd.	148,750
Settlement for personal injury —	
Barakatt Harvey S E N C R L in trust for	
Name withheld	7,500
Cox & Palmer for	
Bennett S L	6,214

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Cox & Palmer in trust for	
Mansfield A	23,581
Stephen MK Hope in trust for	
Retzlaff L	3,942
Young J	1,414
Settlement of claim for legal and auxiliary costs	
Brake S	3,250
Settlement of claim related to a grievance —	
Name withheld	4,500
Claims under $1,000 (18)	6,837
	11,341,296
	11,542,133
Finance	
Office of the Auditor General	
Claims under $1,000 (2)	537
Fisheries and Oceans	
Department	
Compensation following an accident involving a Crown vehicle —	
Craggs D	1,169
Island Sand Holdings (Subway)	2,747
Novex Insurance Company for	
Parsons P	1,929
Pinet N	2,585
Randell R	3,099
Unifund Assurance Company for	
King E, MacDougall R	2,114
Wawanesa Mutual Insurance Company for	
Scott J D	12,407
Compensation following an accident involving a Crown vessel —	
Cuff G	8,172
O'Dea T	1,958
Town of Shelburne	31,165
Compensation for damage to personal property —	
Larocque M	3,035
Name withheld	5,861
Rowsell B	2,000
Compensation for personal financial loss —	
Bertrand S	2,396
Settlement for damage to personal property —	
Bull, Housser & Tupper LLP in trust for	
Name withheld	550,000
Goetzinger J	7,330
Whitelaw Twining LLP in trust for	
Name withheld	21,000
Settlement of claim related to personal injuries —	
Cox & Palmer in trust for	
Way I R	1,250,000
Hugh R McLeod, Barrister & Solicitor Incorporated in trust for	
King E	10,069
Settlement of departmental classification review —	
Name withheld	79,051
Settlement of departmental grievance —	
Names withheld (2)	10,296
Settlement of grievance under the *Canadian Human Rights Act* —	
Name withheld	10,000

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Claims under $1,000 (11)	5,408
	2,023,791

Foreign Affairs, Trade and Development

Department

Description and payee	Amount
Compensation for lost passport and visa —	
Andersen R	1,308
Settlement of claim for damage of a vehicle —	
Kujundzic M	1,465
Settlement of claim for damage of personal effects —	
Roy S	5,611
Settlement of claim for injuries —	
Kyowa-sogo Partners Legal Profession Corporation for	
Ikeda M	5,465
McNally Gervan Barristers and Solicitors LLP in trust for	
Name withheld	55,000
Settlement of claim for invalid passport —	
O'Dell K	1,342
Resendes L	1,031
Settlement of claim for lost personal effects —	
Harrilall A	1,260
Settlement of claim for mediation costs —	
Tierney Stauffer LLP	1,701
Settlement of claim related to a tax liability —	
Desjardins D	27,274
Settlement of claim related to termination in Berlin —	
Neumann N	12,605
Settlement of claim related to termination in Madrid —	
Barrantes H	28,135
Gagnon M	103,641
Settlement of claim related to termination in Paris —	
Estriplet H	45,450
Claims under $1,000 (643)	17,921
	309,209

Health

Department

Description and payee	Amount
Settlement of claim related to a grievance —	
Names withheld (7)	217,673
Claim under $1,000 (1)	52
	217,725

Canadian Food Inspection Agency

Description and payee	Amount
Accident involving a Crown vehicle —	
Driving Force	4,125
Enterprise Rent-A-Car for	
Walsh J	2,505
Insurance Corporation of British Columbia for	
Huang IT	1,195
Manitoba Public Insurance for	
Alexander S & T	1,760
Le Heiget R	3,400
Northbridge General Insurance for	
National Energy Equipment Inc	9,934

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Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Town of Farnham	1,725
Unifund Assurance Company for	
Castagne C	1,706
Wawanesa Mutual Insurance Company for	
Condrotte TL	6,289
Settlement of claim related to a file from the Commission des lésions professionnelles —	
Name withheld	2,000
Settlement of claim related to a grievance —	
Names withheld (5)	39,979
Settlement of claim related to a quarantine pest after detection —	
Cleall Barristers Solicitors for	
Manderley Turf Products	250,000
Settlement of claim related to an import permit —	
Kaledin D	5,312
Settlement of claim related to benefits —	
Names withheld (3)	149,192
Settlement of claim related to damaged company property —	
Prairie Pride Enterprises	4,264
Settlement of claim related to theft of personal effects —	
Smirnova T	1,313
Claims under $1,000 (14)	3,990
	488,689
Canadian Institutes of Health Research	
Settlement for claim related to employment —	
Employment and Social Development Canada for	
Name withheld	8,653
Nelligan O'Brien Payne LLP for	
Name withheld	24,779
	33,432
Public Health Agency of Canada	
Settlement of claim related to a grievance —	
Names withheld (2)	*53,711*
	793,557
Indian Affairs and Northern Development	
Department	
Settlement concerning an employee grievance —	
Morin-Dawson C	175,000
Settlement concerning interest adjustment —	
Alexander First Nation	528,632
Paul Band First Nation	1,027,817
Sawridge First Nation	662,185
Settlement concerning interest on sewer and water training funds —	
Booth Dennehy LLP in trust for	
Cross Lake First Nation	1,270,654
Nisichawayasihk Cree Nation	137,965
Robert F Roddick Professional Corporation for	
Norway House Cree Nation	211,120
Tataskweyak Cree Nation	112,950
York Factory First Nation	57,467
Settlement of claim for economic losses resulting from the invalidation of a rent increase —	
Devlin Gailus in trust for	
Burrows TTM, George E and George VE	726,055

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Settlement of claim for the administration of an estate property	
Nix K	9,132
Settlement of legal fees	
Cross Lake First Nation	99,048
Ross Scullion in trust for	
Mishkeegogamang Ojibway First Nation and the Slate Falls Nation	57,221,778
Western Industrial Contractors Ltd	175,000
Settlement related to the inclusion of two other schools in the Indian Residential Schools agreement	
Rochon Genova LLP in trust for	
Fontaine LP and al	55,000
Settlements of abuse claims	
Various Law Firms for	
Names withheld (4,232)	454,688,472
Claim under $1,000 (1)	1
	517,153,276
Industry	
Department	
Accident involving a Crown vehicle - Repairs for damage made to a fence	
Landtran Logistics Inc	1,050
Claims under $1,000 (2)	1,478
	2,528
Canadian Space Agency	
Settlement of claim related to employment	
Suen K	28,000
Claim under $1,000 (1)	600
	28,600
National Research Council of Canada	
Compensation for termination of a contract	
The University of Winnipeg	19,309
Settlement of claim for reimbursement of services related to the disposal of chemicals	
P.R.E.P. Services International Ltd.	15,000
	34,309
Statistics Canada	
Claims under $1,000 (9)	*2,113*
	67,550
Justice	
Department	
Settlement for disbursements, legal and filing costs	
Name withheld	1,000
Settlement for litigation	
Name withheld	1,776
Settlement of complaint	
Names withheld (2)	88,000
	90,776

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Canadian Human Rights Tribunal	
Out of court settlement of claims related to employment discrimination —	
Names withheld (3)	*60,000*
Courts Administration Service	
Out of court settlement of claim related to employment —	
Name withheld	*28,005*
	178,781
National Defence	
Department	
Compensation for environmental damages —	
Boma	1,263,556
Boyne Clarke in trust for	
Fisheries and Oceans Canada	27,500
Newfoundland Exchequer Account	579,483
Compensation for loss of pension benefits —	
Association of Universities and Colleges of Canada	10,000,000
Manulife Financial (insurer) paid to McInnis Cooper for	
Names withheld (7,670) payments from $9 to $950,414	400,921,309
Compensation for loss of pension benefits - Administrative expenses and appeals —	
Manulife Financial (insurer)	48,378,691
Ministerial claims pursuant to the *Canadian Human Rights Act* —	
Names withheld (4) payments from $5,000 to $20,000	56,939
Ongoing personal injury/disability payments to civilians from Lahr, Germany —	
Bafe	106,090
Settlement of claim as a result of an accident involving a Crown vehicle —	
Alberta Motor Association Insurance Company	2,075
Allstate Insurance Company	1,530
Aviva Insurance	15,429
B & R Eckels Transport Ltd	1,220
Boma for	
Milanko D	1,031
Belton Bishop in trust for	
Walter K	4,113
Brown Law Office in trust for	
Staite M	10,000
Brown R	3,677
Bruce Collision	2,347
CARSTAR Automotive Canada Inc	5,756
County of Grey	1,037
County of Renfrew	2,491
Daimler Trucks North America	10,298
Dance J	2,514
Dave's Collision Works Ltd	1,471
Dominion of Canada General Insurance Company	1,845
Economical Insurance	14,488
Gannons Narrows Marina	22,089
Hughie's Collision Centre	1,938
Intact Insurance Company	3,867
Maaco Auto Painting & Bodyworks Centre	1,446
MacGillivray in trust for	
Landsway P	40,000
Richards S	60,000
Manitoba Public Insurance	9,081
Mattock S	11,600
Nickerson Roberts Holinski and Mercer in trust for	
Middleton H	197,500

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Nova Scotia Power	16,147
Ontario Ministry of Transportation	23,878
Pembridge Insurance Company	1,395
Saskatchewan Government Insurance	10,879
State Farm Insurance	3,540
TD Insurance	3,925
The Co-Operators	1,274
The Personal General Insurance Inc	2,155
Unifund Assurance Company	1,624
United States Department of Treasury for	
Granville B	10,052
Wawanesa Mutual Insurance Company	7,648
Wildeman K	1,262
Wolf Collision	1,628
Wood Motors Ford	1,482
Settlement of claim as a result of personal injuries —	
Bell Baker LLP in trust for	
Hunter D	40,204
Collins Wentzell in trust for	
Bonnell R	20,000
Donald D McKnight Law Corporation in trust for	
Dragseth D	163,495
Gervais N	15,000
Ingram B	9,000
Kerr Lawyers in trust for	
King M	85,000
Legate and Associates LLP in trust for	
Obeda J	300,000
Mahar M	12,349
McLellan J	3,500
Michael A Leitold Barrister and Solicitor in trust for	
Valen V	5,000
Rochon Genova LLP in trust for	
Hancox B	145,000
Stewart McKelvey Lawyers	31,873
Tassé Bertrand Avocats Inc in trust for	
Peirolo R	30,000
Tierney Stauffer in trust for	
Mongeon P	525,000
Tremblay S	12,000
Wallbridge Wallbridge in trust for	
Thompson N	35,000
WorkSafe New Brunswick for	
Seely F	18,048
Wyne Q	13,620
Settlement of claim due to breach of contract —	
Defence Construction Canada for	
Amor Construction	310,000
Giant Auctions 7069405 Canada Inc	5,107
Stikeman Elliot LLP in trust for	
Smith Consulting Group	552,000
Settlement of claim for damage to rental —	
Banville Yamaha	21,126
Discount Car & Truck Rentals Ltd	9,813
Enterprise Rent-A-Car Canada Ltd	26,707
F-X Truck Accessories & Auto Glass	3,327
Goose Bay Motors	1,000
Greg Stewart Ltd	8,299
K-Sports Marine	2,958
KeyMac Motorsports	9,852
O'Town Auto Ltd	1,108

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
R & D Trailer Rentals Ltd	1,092
Rent World	1,019
Ryder Truck Rental Canada Ltd	6,256
Sutherland Excavating Ltd	2,352
Thermo-Trans Refrigeration Inc	1,718
Trailer Wizards Ltd	1,467
Western Materials Handling	4,601
Settlement of claim for loss and/or damage to personal effects/property —	
Aubin D	1,160
Bergeron B	1,000
Bouche P L	4,352
Boudreault D	5,401
Cinq-Mars R	32,136
Cull S	1,345
Cyr P	4,296
Elkorazati I	1,120
Gagne J-F	1,807
Gunther C	20,953
Hains M-A	1,737
Henneberry P	2,045
Hinanik R	1,281
Insurance Corporation of British Columbia	14,516
Intact Insurance Company	11,023
James C	6,686
Joly S	1,187
Kelly Greenway Bruce in trust for Sampson C	2,500
Korman M	2,493
Leblanc N	1,695
Lewis R	4,202
Lush S	2,462
Manitoba Public Insurance	8,498
Ongahak K	1,289
Pedersen H	1,143
Phinney T for Grennan D	1,000
Potvin R	3,373
Racine P	2,334
Royer P	1,142
Schnare S	2,655
Simpson D	1,643
Taylor D	2,096
The Personal General Insurance Inc	16,141
Ukuqtunnuaq P	1,729
Utilities Kingston	2,100
Wawanesa Mutual Insurance Company	1,999
Wright D	8,623
Settlement of claim for loss and/or damage to property —	
Alpine Helicopters	6,036
Clinique d'optométrie l'Emerillon Inc	2,500
Delta Winnipeg	7,858
Intact Insurance Company	8,056
Newfoundland and Labrador Department of Natural Resources	161,476
Nova Scotia Department of Finance	18,309
Settlement of claim for missed financial opportunities —	
Gowling Lafleur Henderson LLP in trust for Envoy Relocation Services	28,000,000
Rugged Edge	5,857

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Settlement of claim for missed financial opportunities, pay, incentives and pension —	
Camp Fiorante Matthews Mogerman in trust for	
Meggeson L	30,000
Canada Revenue Agency for	
Reedie P	2,435
Demeria A	22,134
Normore S	40,000
Snieder A	35,000
Settlement of claim related to military housing —	
Jomphe J	1,215
Claims under $1,000 (137)	59,116
	492,864,345
Natural Resources	
Department	
Accident involving a Crown vehicle —	
Insurance Corporation of British Columbia	2,105
Settlement of claim related to a grievance —	
Lapointe M-E	13,826
Name withheld	48,196
Settlement of a claim for an administrative error —	
Robinson Y	2,300
Claims under $1,000 (2)	672
	67,099
Canadian Nuclear Safety Commission	
Settlement of complaint against the Canadian Nuclear Safety Commission —	
Alexandre Martel in trust for	
Name withheld	6,000
Settlement of claim for reimbursement of expenditures incurred in relation to the request for proposal process pertaining to VITA —	
Exocortex	10,600
	16,600
	83,699
Parliament	
The Senate	
Claims under $1,000 (3)	556
Privy Council Office	
Department	
Settlement related to official languages —	
Name withheld	*30,000*
Office of the Chief Electoral Officer	
Settlement of claim for licences —	
Actuate Corporation	*749,826*
	779,826
Public Safety and Emergency Preparedness	
Department	
Out of court settlement for claim related to defamation lawsuits —	
Cavanagh LLP in trust for	
Gabriel J, Isaac T	*80,000*

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Canada Border Services Agency	
Compensation for damage to property —	
Levitan B.	1,288
Malke K.	2,337
Compensation for damage to vehicle —	
Bhilocha S.	2,428
Christian Poirier Crisco Transit	1,105
Dubé R	1,176
Gomes G	1,035
Insurance Corporation of British Columbia for	
Kornleson J	1,949
Malinskaya O	1,120
Manitoba Public Insurance for	
Emerald Limousine Service	3,113
Wuttunee N	1,369
Merpaw K	1,500
Park 2 Go Inc	9,192
Paul Leblanc Transport Inc	4,600
Yilmaz B	1,089
Compensation for inspection fees —	
Staudinger SJ	4,115
Compensation for loss of personal property —	
Hiwell J	1,000
Compensation for personal damage —	
Wang J	4,500
Compensation for storage costs	
Amity Welding and Fabricating Inc	5,335
Rapid Nail Canada Inc	1,400
Out of court settlement related to contract —	
Name withheld	4,500,000
Settlement of claim for general damages —	
Greg Monforton and Partners in trust for	
Bolyantu D	45,805
Bolyantu D	81,610
Bolyantu S	45,805
Dupuis T	31,538
Smith D	45,901
Settlement of claim related to employment —	
Cadieux P	3,500
Faggion G	12,613
Green J	3,000
Khanna A	5,000
McGill B	7,695
Perzul M	3,000
Settlement of claim under the *Canadian Human Rights Act* —	
Bender S	18,830
Brisebois A	15,000
Brown W	10,000
Campbell C	2,000
Prefontaine TE	5,000
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Turner L	10,147
Yaffa M	4,000
Settlement of court costs and general damages —	
Webber JG	24,000
Settlement of unfair labour practice complaint —	
Customs and Immigration Union National Office	82,235
Claims under $1,000 (101)	27,820
	5,034,150

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Correctional Service of Canada	
Canadian Human Rights Commission settlements —	
Names withheld (8)	62,535
Compensation for lost and/or damages to personal items —	
Hughes A	3,287
Offenders (7)	10,552
Compensation for work related issues —	
Air Canada	6,968
Albl M	1,000
Connolly T	2,381
Demers M	5,743
Goldthrop H	3,206
Holsworth D	2,571
James K	2,276
Jawed N	5,020
Lemieux P	2,003
Mainville L	2,557
Names withheld (10)	95,664
Reynolds P	3,047
Ritchot K	19,000
Vanmourik B	2,000
Wong T	91,328
Out of court settlement for errors and/or omissions by the Correctional Service of Canada —	
Names withheld (35)	990,156
Offenders (2)	6,250
Shuh Cline & Grossman in trust for	
Weber P	1,500
Stephen L. Zap in trust for	
Donnelly D	1,000
Settlement of motor vehicle accidents —	
Bird P A	1,720
Government of Alberta	1,803
Insurance Corporation of British Columbia for	
Gemakas C, Gemakas L	6,775
Gilroy J	3,469
Horne N, Horne T	2,580
Kobes E	11,928
Intact Insurance company for	
Hay K	4,270
Jewett F	1,100
MacIntosh B	1,205
Manitoba Public Insurance for	
Albl M	7,000
Muise J	2,191
Wheeler H	1,747
Claims under $1,000 (964)	131,794
	1,497,626
Parole Board of Canada	
Out of court settlement of claim related to a grievance —	
Murdock M	*5,000*
Royal Canadian Mounted Police	
Breach of contract —	
Name withheld	76,000
The Good Samaritan Society for	
Olfert G	14,782
Damage or loss of glasses —	
Fergusson B	1,209
Lavallée R	1,180

Payments of Claims against the Crown — *Continued*

Description and payee	Amount $
Damage to personal property, buildings, land and animals and damage from animals	
Accurate Contracting Ltd for	
Stanbridge J	1,163
Advanced Hearing Solutions Inc for	
Ohman G	1,000
Bamfield Marine Sciences Centre for	
Anholt B	2,625
Base Services	2,607
Boyd D	1,225
Caouette R	2,572
Capital Junk	9,701
Central Island Veterinary Emergency for	
Marshall R	1,992
Chanin B	2,276
Coast Claims Service Ltd for	
Churchill N	3,894
Conroy & Company for	
Samy M	6,550
Cross M	2,750
Cruz R	1,001
Ecclesiastical Insurance Office PLC for	
Christ Church - Parish of Campbellton	33,288
Enmax Power Corporation for	
Kernaghan Adjusters	4,825
Griemann J	2,879
Hark C	1,500
Helfenstein R in trust for	
Marshall L	1,437
Henderson B	1,000
Hilderman Construction Ltd for	
Isnana C	3,677
Ironside R	2,640
Jackett C	10,000
Kelowna Home Hardware Centre for	
Ross K	2,165
Kor Design Services Ltd for	
Cooney C	2,835
Lreit Holdings 21 Corporation for	
Ryden D	1,570
Macnaughton P	3,250
Manitoba Public Insurance for	
Morgan R	2,793
McCartney B	14,871
McKenzie D	2,500
Mike Goebel Construction & Renovations for	
Sellenger B	1,100
Ministry of Finance of Manitoba for	
Manitoba Infrastructure & Transportation	6,587
Moore B	1,584
Moore R	1,600
MR Glass Ltd for	
Province of Saskatchewan	4,553
Nelson A	6,572
Old Sun Community College	1,352
Parent A	1,794
Partridge T	3,750
PJL Door Services Inc for	
Robertson B	1,071
Rolly's for	
McLean B	1,217
Royal Lepage Northern Lights	1,339

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
South Hill Window & Awning Ltd for	
Johnston W	1,596
St Paul Glass and Mirror Ltd for	
Kyasnycia S	2,558
Stratford Motel	1,953
Sulma A	2,330
Thompson C	1,016
Trend Home Improvements for	
Gibbard M	1,299
Tri Mark Foods Limited	3,867
Watson I	2,102
YKDFN Housing Division	1,078
Formal claim against the Crown for third party damage or loss of property —	
Name withheld	3,214
Formal claim against the Crown motor vehicle accident concerning bodily injury —	
Actus Law in trust for	
Gaudet M	5,500
Ahlstrom Wright Oliver & Cooper LLP in trust for	
O'Keefe D	155,600
Boyne Clarke Lawyers LLP in trust for	
Dobson A	32,000
Burke Thompson in trust for	
Dexter T	22,500
Durland Gillis in trust for	
O'Neil A	300,000
Kelly & Kelly in trust for	
Chan D	7,000
Larry Landry C P Inc in trust for	
Dicaire J	30,000
Learmonth Dunne & Boulos in trust for	
Brinston E & Wiseman K & L	100,000
Names withheld (24)	1,513,903
William Finn Law in trust for	
Finn P & S	98,000
Settlement for bodily injuries arising from motor vehicle accidents —	
Amaya J	2,153
Bronson Jones & Company in trust for	
Camacam T	8,575
Jarmiel J	6,498
Martensen W	13,648
Cotton A	4,500
Csori E	1,300
Gill M	1,312
Government of Alberta	1,600
Guraya R	1,400
Insurance Corporation of British Columbia for	
Choi S	18,550
Jarvis McGee Rice LLP in trust for	
Amezcua T	50,000
Klein Lyons in trust for	
Sison A	13,750
Names withheld (7)	175,250
Pearson M	7,500
Roebothan McKay & Marshall in trust for	
Keough T	45,000
Simpson Thomas & Associates in trust for	
Ranu R	20,000
Thalhofer P	9,065
Tu K	2,381

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Settlement for loss of personal items –	
Bauer A	3,225
David J	3,500
Gilbertson H	3,498
Grant R	2,623
Harris R	3,500
Klaas O	3,383
Laniel J-P	3,100
Name withheld	5,625
Neufeld L	3,309
Nielsen K	3,200
Papineau D	3,500
Purcell G	3,382
Quigley R	3,073
Rose S	3,500
Scott S	2,785
Taylor R	3,500
Tucker C	2,790
Wilson K	3,133
Yuan R	2,900
Settlement for breach of the *Charter of Rights and Freedoms* –	
Name withheld	10,000
Settlement for damages arising from third party motor vehicle accidents –	
Abashi M	6,363
Alberta Motor Association Insurance Company for	
Malzahn M	19,147
Alfa Insurance for	
Marahatta K	2,834
Allstate Insurance Company for	
Scigliang J	2,152
Avis Car Rental	10,263
Aviva Canada Inc for	
Bowes C	7,615
Giraud J	1,761
Huisman A	1,233
Rybak J	1,749
Salib M	2,174
Betts L	1,500
Blackjack's Collision & Auto Sales for	
Yaskow C	2,131
Blandford C	1,000
Blyth J	3,000
Bodyworks St John's (2012) Ltd for	
Kerr T	1,973
Bresatz J	8,383
British Columbia Ministry of Finance for	
BC Emergency Health Services	4,052
Budgetcar Inc for	
Dickers D	2,150
Canadian Direct Insurance Inc for	
Davis R	6,867
Carstar Sackville for	
Boutilier B	2,327
Centennial Petroleum Co Ltd for	
Andersen T	2,244
CR Signs for	
Olsen K	1,287
Dehod M	7,107
Dereniuk M	1,730
Devon Chrysler for	
Bellegard M	3,815

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Discount Car and Truck Rentals Ltd	31,237
DJC Débosselage for	
Savoie A	1,056
Economical Insurance for	
Bent B	2,323
Ferguson Knowles Funeral Home	17,996
Gardner E	2,548
Enterprise Rent-A-Car	1,416
Ethier A	1,612
Family Insurance Solutions Inc for	
Francis K	1,625
Funk B	2,010
Kikuko K	2,147
Mahaffy K	3,598
Fix Auto Red Deer for	
Bernier B	1,067
Forbes Roth Basque for	
Ferguson I, Forbes J	2,026
Foster C	1,831
Gavric D	2,000
Golden Cabs BC Ltd	2,900
Granite Claims Solutions for	
Hillier S	1,412
Lucas A	4,124
Grizzly Trail Motors for	
Wilson N	1,828
Hak's Auto Body Ltd for	
Zoe W	2,799
Harper B	1,225
Hayden A	1,050
Ileisin M	1,021
Insurance Corporation of British Columbia for	
Aronson A	4,804
Ashley A	1,156
Badior S	4,813
Boparai I	2,039
Braun J	1,108
Caldarella P	3,292
Chu P	6,195
Contini M L	1,244
Currie J	1,662
Daigneault T	5,428
Daly T	15,594
Dehury N, Praardian D	1,074
Dhesi J	9,716
Dong X	4,561
Flodell C	1,948
Forrest C	1,371
Furber V	2,234
Gilroy B	1,737
Gloude J	9,742
Gray H	8,598
Henderson L M	5,098
Heydari S	1,927
Huston P	8,784
Josan S	2,527
Joura V	1,947
Kalra H	3,328
King F	1,565
Knott F	1,474
Koh Y	6,629

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Korda S	2,361
Korpatt N	1,426
Kruger K	1,474
Louise S	3,727
Mander E	1,500
Mann D	1,549
Mattu R	2,833
McAlpine I	1,151
McInnis F	1,829
McInnis S	2,833
Miller J	2,099
Musseau M	9,806
Nand S	4,365
Parhar T	1,479
Parmar D	5,828
Prakash A	1,399
Prokopowicz S	4,063
Quinn C	1,607
Rafael E	1,318
Rake R	2,264
Raynand T	1,622
Redmond C	2,309
Reid D	1,725
Ross C	3,254
Samarukava I	1,488
Shearer K	5,693
Simpson V	1,387
Smith L	2,091
Spetch L	2,257
Stochmanski J	2,712
Thiara S	1,272
Tieu D	1,591
Tsamantanis K	1,580
Verbeeck J	3,456
Virk R	7,784
Vleeming C	1,388
Whitetail Oilfields Rentals	16,167
Wing D	3,051
Wu W	3,901
Intact Insurance Company for	
Baker R	3,318
Fox J	7,015
Gordon B	2,595
Morin-Lafferty S	2,199
Pennoyer J	1,516
Rest C	17,834
Simm D	3,064
Song Y	1,694
Swantje J	4,934
Watt K & R	2,903
Jack's Auto Body for	
Ponto D	1,393
Janes Auto Body Clinic for	
Seaboard Transport	2,752
Kemp L	5,020
Khabra L	1,091
Lavailee M	1,130
Lawless A	1,125
Lirette C	3,450
MacDonald Buick GMC Cadillac Ltd	2,390

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Manitoba Public Insurance for	
Anderson T	1,180
Chartrand L	4,232
Daniel B Inc	13,145
Duliak L	2,547
Fhook J	1,447
Gering T	11,842
Hamelin S	7,990
Joven C	3,743
Lim C	1,868
Mansbridge E	1,116
Morrison D	2,942
Sherring R	3,797
Twoheart M	3,203
McEwen C	5,300
Merkley L	1,236
Noort C	1,662
North Coast Collision for	
Leblanc M	1,205
Novex Insurance Company for	
Hewitt J	2,979
Off Road Towing Ltd for	
Kruger S	2,186
Os T	1,468
Peace Hills General Insurance Company for	
Smith J	12,217
Pichota-Onyszchuk C	1,148
Portage Mutual Insurance for	
Barretto D	20,479
Portage P Chrysler for	
Butler B	1,340
Premium Insurance Company for	
Harrison R	1,553
Reflections On 66 Collision Center for	
Dueck A	3,117
Roscoe Construction Limited for	
Logie D	1,385
Rose R	5,048
Royal & Sun Alliance Insurance Company for	
Burkholder G	3,690
Royles Auto Body Ltd for	
Simpson D	1,465
Sadiq L	1,324
Saskatchewan Government Insurance for	
Blondsky R	3,746
Brown J	1,124
Estrada M	6,685
Fuchs W	3,450
Gloade S & B	5,899
Gotto G	8,415
Joanette L	5,209
Kennedy R	9,079
Kwasnica A	1,654
Lebedoff S	5,573
Mahon R	8,435
Martin K	2,464
Onrait J	2,033
Stefanick D	1,363
Tipewan E	1,200
Wheatland Cabri Colony Equipment	64,014

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Sayazie J	6,778
Security National Insurance Company for	
Conrad C	1,904
Crane G	6,702
Davidson M	2,583
Sill P	4,910
Stanley D	3,376
State Farm Mutual Automobile Insurance Company for	
Allen G	1,151
Hayward A	5,252
Nguyen T	14,014
Stroud T	2,500
Tartan Auto Body Ltd for	
Roche J	1,874
TD Insurance for	
Keirstead J	8,030
Telus Communications Company	20,026
The Coachworks Ltd for	
Gauthier E, Mackay K	2,270
The Co-operators for	
Berwick D	4,802
Corkery S	10,041
Dickers D	6,463
Petten K	15,586
Thistle D	1,123
The Dominion for	
Gomes C	1,029
The Personal General Insurance Inc for	
Bauder L	1,301
Hirst D	7,655
Thibault J	2,099
Thompson K	5,000
Unifund Assurance Company for	
Ferguson J	1,298
Kieran H	1,528
Landry A	1,629
Wellsman T	4,280
Yakub L	1,246
Wawanesa Mutual Insurance Company for	
Ariss K	5,415
Guignard R	12,113
McGill W	1,714
Powell J	10,111
Robert R	1,709
Wheeler A	3,180
Williams D	8,865
Yelland J	10,887
Wheatland Cabri Colony Equipment	14,073
Settlement for damages arising from wrongful detention	
Carnell L	2,819
Settlement for damages caused by personal injury, assault, false arrest, excess force, loss of income and negligence	
Auld Allen Lawyers in trust for	
Clarke B	248,000
Bell Baker LLP in trust for	
Hunter D	10,051
Dentons Canada LLP in trust for	
AW Land Systems	3,000
Durand E	5,000
Giene S	6,000
Names withheld (18)	864,336

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
O'Dea Earle in trust for	
Clowe R	20,000
Starcheski A	8,900
Settlement for expenses incurred —	
Air Canada	1,650
Name withheld	2,706
Settlement for general damages, pain and suffering —	
Government of Alberta for	
Fekete J	1,500
McCaffrey S	5,168
McCarthy Tétrault LLP paid to the Province of British Colombia in trust for	
Bateman K	25,000
Boen J	25,000
Boen T	25,000
Cote C	25,000
Cote D	25,000
Frey B	25,000
Guardian ad litem of S L	25,000
Jean de Vries S	25,000
Marin M	25,000
Mongovius T	25,000
Murdock R	25,000
Murdock S	25,000
Provision on future claims	1,707,800
Wolfe A	25,000
Names withheld (4)	37,500
Settlement for human rights complaint —	
Name withheld	10,000
Settlement for loss of income —	
Trenchie A	5,231
Settlement for malicious prosecution —	
Names withheld (2)	155,000
Settlement for physical injuries, mental stress and/or pain and suffering —	
Cherly L Hostyn Professional Corp in trust for	
Bruno C	22,000
Names withheld (33)	3,960,946
Settlement of claim for missed financial opportunities —	
Gowling Lafleur Henderson LLP in trust for	
Envoy Relocation Services	4,200,000
Settlement of claim related to employment —	
C E Forgues Barristers & Solicitors in trust for	
LaPointe M	7,000
Names withheld (37)	4,037,602
Shanes K	2,248
Settlement to cover legal costs —	
Cherepak J	2,128
Engel Law Office in trust for	
McConnell L	1,244
Settlement to cover storage fees —	
Dykens W	1,886
Endless Exteriors Ltd	1,134
Settlement to defer legal costs as per settlement agreement —	
Name withheld	14,177
Claims under $1,000 (316)	132,484
	19,775,389
	26,392,165

Payments of Claims against the Crown — *Continued*

Description and payee	Amount
	$
Public Works and Government Services	
Department	
Compensation for financial loss due to administrative error - Public Service Superannuation —	
Names withheld (4) payments from $3,120 to $294,150	417,164
Legal costs related to settlement of claim due to breach of contract —	
Stikeman Elliott LLP in trust for	
Name withheld	2,000
Settlement of claim due to breach of contract —	
Lamarche Pearson in trust for	
18001 Yukon Inc	40,000
Names withheld (2) payments from $78,043 to $78,915	156,958
Stikeman Elliott LLP in trust for	
Name withheld	814,155
Settlement of claim regarding contract awarding process —	
Simmer Corporation	3,000
Settlement of claim related to grievance —	
Names withheld (3) payments from $2,000 to $8,000	20,957
Settlement of contract dispute related to bidding process —	
Name withheld	135,000
Claims under $1,000 (3)	1,070
	1,590,304
Transport	
Department	
Compensation related to the replacement of a boat —	
Navy League of Canada	2,593
Settlement of claim related to a boat accident —	
Stewart McKelvey Lawyers in trust for	
Name withheld	500,000
Settlement of claim related to a breach of contract —	
Nauticor Legal in trust for	
Name withheld	700,000
Settlement of claim related to a contract award —	
Team Eagle Ltd	14,000
Settlement of claim related to an airplane accident —	
Delaney's Law Firm in trust for	
Name withheld	100,000
Harper Grey LLP in trust for	
Name withheld	84,583
Settlement of grievance in relation to the Canadian Federal Pilots Association —	
Name withheld	4,541
Settlement of grievance in relation to the *Public Service Labour Relations Act* —	
Code Hunter LLP in trust for	
Name withheld	58,032
Settlement of grievance in relation to the Workers' Compensation Board —	
Name withheld	162,500
Claims under $1,000 (5)	2,240
	1,628,489
Canadian Transportation Agency	
Claim under $1,000 (1)	*90*
	1,628,579

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Payments of Claims against the Crown — *Concluded*

Description and payee	Amount
	$
Treasury Board	
Secretariat	
Settlement of claim for missed financial opportunities —	
Gowling Lafleur Henderson LLP in trust for	
Envoy Relocation Services	2,800,000
Settlement of claim under the *Canadian Human Rights Act* —	
Richard S.	7,000
Settlement for damages and interest for negligent misrepresentation —	
Nelligan O'Brien Payne LLP in trust for	
Koul A.	270,000
Settlement of complaint under the *Public Service Labour Relations Act* —	
The Federal Government Dockyard Chargehands Association	7,500
Claims under $1,000 (2)	866
	3,085,366
Canada School of Public Service	
Accident involving employee vehicle —	
Myers Orleans for	
Richard Rock	1,542
Settlement for claim related to employment —	
Names withheld (7)	271,617
Claim under $1,000 (1)	511
	273,670
	3,359,036
Veterans Affairs	
Department	
Claim for damages to personal effects of a public servant —	
Bien-Aimé M	1,061
Out of court settlement for claim for cost of transportation for a veteran —	
Hofman R	2,280
Settlement of claim regarding service-related disability —	
Name withheld	10,743
Settlement of claim regarding vehicle accident —	
Jones Emery Hargraves Swan LLP in trust for	
Hamedifar R	2,754
Claims under $ 1,000 (2)	383
	17,221
Total	1,075,164,897

Ex Gratia Payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrans non-disclosure, the recipient's name may be withheld from publication.

Ex Gratia Payments

Description and payee	Amount
	$
Canada Revenue Agency	
Relief payments for heating expenses	
Glen J	125
Juhasz G	125
Taylor M M	250
Thorsteinsson A K	250
Wong P K	250
	1,000
Canadian Heritage	
Department	
Payment resulting from the closure of the Kelowna Office	
Perrier S	450
P.C. 2013-1153, November 7, 2013, His Excellency the Governor General in Council authorized a one-time payment on behalf of His Royal Highness Prince George of Cambridge	
Canadian Centre for Child Protection	100,000
	100,450
Citizenship and Immigration	
Department	
Reimbursement of non-eligible costs to Interim Federal Health Program as a result of a miscommunication of the implementation of new Order-in-Council	
International Organization for Migration	31,551
Reimbursement on compassionate grounds of travel expenses related to an employee's accident	
Smith L-M	759
Taylor R	983
Reimbursement on compassionate grounds of travel expenses related to an employee's death	
Desloges M & Raizenne Desloges M	9,230
	42,523
Employment and Social Development	
Department	
Reimbursement of costs for the replacement of a damaged document	
Stevenant C	130
Payments under $100 (12)	545
	675
Environment	
Parks Canada Agency	
Compensation for damage to a vehicle	
Fortier B	1,736
Compensation for lost glasses	
Boilard R	530
	2,266

Ex Gratia Payments — *Continued*

Description and payee	Amount
	$
Foreign Affairs, Trade and Development	
Department	
Compensation for a contractual dispute —	
Name withheld	83,305
Compensation for expenses incurred due to a change in trustee —	
Prince's Charities Canada	42,844
Compensation for relocation —	
Bonare O	1,000
	127,149
Indian Affairs and Northern Development	
Department	
Payments under $100 (3)	56
Justice	
Commissioner for Federal Judicial Affairs	
Refund of union dues —	
LeBel A	497
Sewdat H	338
	835
National Defence	
Department	
Compensation for legal costs —	
Langlois Kronstrom Desjardins	727
Compensation for loss of personal effects —	
Hébert J	249
Compensation for missed financial opportunities, pay, incentives and pension —	
Estate of Robillard R A	79,000
Compensation for personal injuries —	
Thomson R	39,722
Payments relating to damages and losses in Afghanistan —	
Names withheld (15) payments from $85 to $9,750	21,422
Payments under $100 (2)	75
	141,195
Privy Council Office	
Office of the Chief Electoral Officer	
Settlement of a claim with a revising agent —	
Name withheld	312
Payment under $100 (1)	40
	352
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
Compensation for lost passport —	
Travis D	117
Compensation for transportation fees —	
Kloss I	233
P.C. 2012-0539, April 26, 2012, His Excellency the Governor General in Council authorizes the International Organization for Migration to make payments for rejected refugee claimants —	
International Organization for Migration	8,724,748
Payments under $100 (3)	149
	8,725,247

Ex Gratia Payments — *Concluded*

Description and payee	Amount
	$
Royal Canadian Mounted Police	
Compensation for damage to a personal vehicle —	
Choi J	169
Compensation for damage to personal property —	
Elliott M	2,520
Hobah Apartments	1,195
Mahboubi F.	399
Storozuk T.	162
	4,445
	8,729,692
Transport	
Department	
Reimbursement of funeral costs related to a helicopter accident —	
Name withheld	19,866
Treasury Board	
Canada School of Public Service	
Payment under $100 (1)	50
Veterans Affairs	
Department	
Special Benefit payments to Merchant Navy Veterans —	
Names withheld (4) payments from $10,000 to $20,000	50,000
Total	9,216,109

Court Awards

This statement provides, by ministry and by department and agencies, details for all Court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court Awards

Description and payee	Amount
	$
Canada Revenue Agency	
Authority — Federal Court	
T-56-08	
Tax related award —	
Miller Thomson LLP in trust for	
NRT Technology Corporation	3,308
T-473-06	
Award for legal costs —	
Gordon A J	500
T-474-06	
Award for legal costs —	
Magrath O'Connor LLP in trust for	
Deacur J et al	5,000
T-987-12	
Tax related award —	
Radonjic P	1,550
T-1241-13	
Tax related award —	
Saunders J	68
T-1581-11	
Award for legal costs —	
Emmett D C	497
T-1879-12	
Tax related award —	
Legacy Tax & Trust Lawyers in trust for	
Johnson P M	1,545
T-1892-11	
Award related to staffing —	
Welchner Law Office Professional Corporation in trust for	
Plato K	2,500
T-1933-11	
Tax related award —	
Baker and McKenzie LLP in trust for	
Ficek A	13,254
T-1949-10	
Tax related award —	
Blake Cassels & Graydon LLP in trust for	
Signalgene R & D Inc	23,282
T-1983-10	
Tax related award —	
Blake Cassels & Graydon LLP in trust for	
Theratechnologies Inc	23,202
T-2268-12	
Tax related award —	
Wildeboer Dellelce LLP in trust for	
Nikolic S et al	1,180

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Federal Court of Appeal	
A-89-12	
Tax related award —	
Borden Ladner Gervais LLP in trust for	
Ollenberger R J	5,418
A-141-12	
Tax related award —	
De Man Pilotte Barristers and Solicitors in trust for	
PricewaterhouseCoopers LLP	1,646
A-207-09	
Tax related award —	
Nahwegahbow Corbiere in trust for	
Kelly F	10,387
A-408-12	
Tax related award —	
McKay & Associates in trust for	
Chadwick H	4,478
A-445-11	
Tax related award —	
Global Equity Fund Ltd	9,315
A-447-11	
Tax related award —	
Osler Hoskin & Harcourt LLP in trust for	
BMO Life Assurance Company, Industrial Alliance Pacific Insurance and Financial Services Inc, Industrielle Alliance Assurance et Services Financiers Inc, RBC Life Insurance Company	85,636
A-463-11	
Tax related award —	
Thompson Dorfman Sweatman LLP in trust for	
St-Arnaud J	55,547
A-463-12	
Tax related award —	
Legacy Tax & Trust Lawyers in trust for	
O'Dwyer T	3,470
A-464-11	
Tax related award —	
Thompson Dorfman Sweatman LLP in trust for	
St-Arnaud J	55,547
A-465-11	
Tax related award —	
Thompson Dorfman Sweatman LLP in trust for	
St-Arnaud J	55,547
Authority — Ontario Superior Court of Justice	
07-CV-37333	
Tax related award —	
Champ & Associates in trust for	
Gardner S J	13,000
12-SC-124963	
Award for legal costs —	
Kidney C et al	75
Authority — Supreme Court of British Colombia	
11-0285	
Tax related award —	
Dwyer Tax Lawyers in trust for	
McPeake B	9,093

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Supreme Court of Canada	
33874	
Tax related award —	
Osler Hoskin & Harcourt LLP in trust for	
Glaxosmithkline Inc	10,842
34534	
Tax related award —	
Wilson & Partners LLP in trust for	
Daishowa-Marubeni International Ltd	13,511
Authority — Tax Court of Canada	
2006-3620 (IT) G	
Tax related award —	
Van Dyke Law in trust for	
Pascual A et al	5,567
2006-3765 (IT) G	
Tax related award —	
Osborne G Barnwell in trust for	
1480364 Ontario Inc	12,500
2007-4121 (IT) G	
Tax related award —	
Wilson & Partners LLP in trust for	
Daishowa-Marubeni International Ltd	74,190
2007-4998 (IT) G	
Tax related award —	
Global Equity Fund Ltd	25,722
2009-1448 (IT) G	
Tax related award —	
Emilio Binavince in trust for	
Riopel G et al	33,800
2009-2957 (IT) G	
Tax related award —	
Berger M	13,991
Courtney Aarbo in trust for	
Berger M	10,582
2009-3734 (IT) G	
Tax related award —	
De Man Pilotte Barristers and Solicitors in trust for	
PricewaterhouseCoopers LLP	8,246
2009-3877 (IT) G	
Tax related award —	
Borden Ladner Gervais LLP in trust for	
Ollenberger R J	6,103
2010-898 (IT) G	
Tax related award —	
MacPherson Leslie & Tyerman LLP in trust for	
Elliot B et al	18,631
2010-1475 (IT) G	
Tax related award —	
Fournie Mickleborough LLP in trust for	
Greehalgh S et al	33,237
2010-2625 (IT) I	
Tax related award —	
Wiens J	683

Court Awards — *Continued*

Description and payee	Amount
	$
2010-2688 (IT) G	
Tax related award —	
Bennett Jones in trust for	
Gwartz S et al	25,000
2010-3246 (IT) G	
Tax related award —	
Payne Law Professional Corporation in trust for	
Osinski J	75,000
2010-3505 (IT) G	
Tax related award —	
Miller Thomson LLP in trust for	
Twomey M	7,844
2011-5 (IT) G	
Tax related award —	
Davies Ward Phillips & Vineberg LLP in trust for	
Drouin A	328,288
2011-67 (IT) G	
Tax related award —	
Couzin Taylor LLP in trust for	
Blackburn Group Inc	25,000
2011-811 (IT) G	
Tax related award —	
Barrett Tax Law in trust for	
Obridko A	4,163
2011-940 (IT) G	
Tax related award —	
Deloitte LLP in trust for	
Myrdan Investments	25,682
2011-1396 (IT) G	
Tax related award —	
Mittal O	650
2011-1748 (IT) G	
Tax related award —	
Laird & Company in trust for	
James C	5,281
2011-2155 (IT) G	
Tax related award —	
Shea Nerland Calnan LLP in trust for	
Dimane Enterprises Ltd	300
2011-2956 (IT) G	
Tax related award —	
Marvin J Huberman in trust for	
Acton G	24,573
2012-332 (IT) G	
Tax related award —	
Legacy Tax & Trust Lawyers in trust for	
Dalstrom A	500
2012-469 (IT) I	
Tax related award —	
Armstrong Wellman in trust for	
Higgins S et al	1,318
2012-1486 (IT) I	
Tax related award —	
Hrushka D	150

Court Awards — *Continued*

Description and payee	Amount
	$
2012-2239 (IT) I	
Tax related award —	
Spannier S	400
2012-2738 (IT) I	
Tax related award —	
Misek P	500
2012-3071 (IT) I	
Tax related award —	
Foster S	100
2012-3423 (IT) G	
Tax related award —	
Dentons Canada LLP in trust for	
Elk Trading Co Ltd	6,000
2012-3522 (IT) G	
Tax related award —	
2137747 Ontario Inc	500
2012-4663 (IT) I	
Tax related award —	
Fennimore R	250
2013-77 (IT) I	
Tax related award —	
Hanson K	539
2013-799 (IT) I	
Tax related award —	
Robert McMeehan in trust for	
Knapik-Sztramko M	2,135
2013-3608 (IT) I	
Tax related award —	
Stevenson D	100
	1,186,923
Citizenship and Immigration	
Department	
Authority — Federal Court	
IMM-3275-12	
Award for general damages and legal costs —	
Cecil L Rotenberg LL B in trust for	
Lee J M	5,000
IMM-5636-12	
Award for general damages and legal costs —	
Law Office of Matthew Jeffery, Barrister & Solicitor in trust for	
Armaghan E	1,000
IMM-8192-12	
Award for general damages and legal costs —	
Eastman Law Office Professional Corporation	2,000
IMM-9092-12	
Award for general damages and legal costs —	
Bjorn Harsanyi LL B in trust for	
Tefera Y A	5,000
T-1010-12	
Award for legal costs —	
Gamliel Law Firm, Lawyers in trust for	
Murad J I	5,468

Court Awards — *Continued*

Description and payee	Amount
	$
T-1225-13	
Award for legal costs —	
Laura Best, Embarkation Law Group in trust for	
Stanizai A	5,245
T-1335-12	
Award for general damages and legal costs —	
Gomravi A	1,500
T-1389-13	
Award for general damages and legal costs —	
Stephen Green in trust for	
Faiz J H	500
T-897-12	
Award for legal costs —	
Charles E D Groos, Barrister and Solicitor in trust for	
Kandola N K	4,546
	30,259
Employment and Social Development	
Department	
Authority — Federal Court and Federal Court of Appeal	
T-1344-11, A-414-11	
Award for legal costs —	
Philion Leblanc Beaudry, Avocats s.a. in trust for	
Canadian Union of Postal Workers	15,035
Authority — Federal Court	
T-35-13	
Award for legal costs —	
Collins R	500
T-373-13	
Award for reimbursement of expenditures —	
Geissah S, Khalaf S	50
T-1806-12	
Award for legal costs —	
Baddar H	250
Authority — Federal Court of Appeal	
A-4-13	
Award for legal costs —	
Jewett D	800
A-8-13	
Award for legal costs —	
Baker & McKenzie LLP in trust for	
Roby J	2,500
A-101-11	
Award for legal costs —	
Fillmore Riley LLP in trust for	
Tembec Industries Inc	3,350
A-433-12	
Award for legal costs —	
Rochon F	616
	23,101

Court Awards — *Continued*

Description and payee	Amount
	$
Environment	
Department	
Authority — Ontario Superior Court of Justice	
CV-11-442307	
Award for legal costs —	
Zbogar V in trust for	
Whitty P	8,000
Health	
Canadian Food Inspection Agency	
Authority — Federal Court	
T-2140-05	
Award for legal costs —	
Ritch Durnford Lawyers in trust for	
Parrish and Heimbecker Ltd	10,000
Authority — Court of Queen's Bench for Alberta	
1203-14727	
Award for legal costs —	
Dolden Wallace Follick LLP in trust for	
XL Foods Inc	2,855
	12,855
Patented Medicine Prices Review	
Authority — Federal Court	
T-586-12	
Settlement for legal costs and interest —	
Teva Canada Innovation	*70,628*
	83,483
Indian Affairs and Northern Development	
Department	
Authority — Canadian Human Rights Tribunal	
T1703/5811, T1704/5911	
Award for damages and interest —	
Bruce Beatty in trust for	
Beattie J	5,000
Louie J	5,000
T1771/0112	
Award for damages and interest —	
Bruce Beatty in trust for	
Beattie J	5,000
Authority — Court of Appeal for British Columbia	
1201-0143AC, 1201-0144AC	
Award for legal costs —	
Chief Dixon D et al	1,549
Authority — Court of Appeal for Ontario	
C54348	
Award for legal costs —	
First People Law Corporation in trust for	
Wabauskang First Nation	14,400

Court Awards — *Continued*

Description and payee	Amount
	$
James Freedman Kyle Law Corporation for	
Keewatin First Nation	58,685
C56838	
Award for legal costs —	
James Freedman Kyle Law Corporation in trust for	
Treaty #3 Tribal Council	50,041
Authority — Federal Court	
2-256351	
Award for legal costs —	
Barrows T, George EJ, George EN	5,615
S0811745, S105600	
Award for legal costs —	
Mussell A	6,786
T-340-99	
Award for legal costs —	
Chief Shade C and Kainaiwa First Nation	4,179
T-435-11	
Award for legal costs —	
Cameron R	7,020
T-951-10	
Award for legal costs —	
Alan Pratt in trust for	
The Mohawks of the Bay of Quinte	15,000
T-1045-11	
Award for legal costs —	
Champ & Associates in trust for	
Beadle M and Picton Landing Band Council	17,783
T-1090-11	
Award for legal costs —	
Bosa F et al	15,055
Kornfeld LLP Barristers and Solicitors in trust for	
Bosa C, Bosa F, Bosa GA, Bosa Yacoub SC, Dikeakos LB, executors of the will of Bosa B	87,078
T-1351-13	
Award for legal costs —	
Sanderson B, Sanderson J, Woodhouse G, Woodhouse T	26,000
T-2037-11	
Award for legal costs —	
Hensel Barristers Professional Corporation in trust for	
Attawapiskat First Nation	41,549
Authority — Federal Court of Appeal	
A-49-13	
Award for legal costs —	
Congress of Aboriginal Peoples, Daniels G, Daniels H, Gardner L, Joudrey T	175,000
C4035618, C4035620	
Award for legal costs —	
William R	36,454
Authority — Ontario Superior Court of Justice	
95-CU-93574	
Award for legal costs —	
Maurice Law Barristers & Solicitors in trust for	
Missanabie Cree First Nation	68,892

Court Awards — *Continued*

Description and payee	Amount $
Authority — Supreme Court of Canada	
34986	
Award for legal costs —	
William R	43,062
	609,148
Industry	
Natural Sciences and Engineering Research Council	
Authority — Court of Appeal of Alberta	
1301-0260-AC	
Award for legal costs —	
Bennett Jones LLP in trust for	
Kwok D Y	*17,750*
Statistics Canada	
Authority — Ontario Superior Court of Justice	
12-SC-122003	
Award for breach of contract —	
Pecio-Fiallo M	3,493
Authority — Court of Queen's Bench for Winnipeg	
SC13-01-25774	
Award for lost income —	
Campbell W N	1,141
	4,634
	22,384
Justice	
Department	
Authority — Federal Court of Appeal	
A-313-12	
Award for legal costs —	
Doyon & Associés Inc in trust for	
Mahjoub M Z	*1,771*
Commissioner for Federal Judicial Affairs	
Authority — Federal Court	
T-429-00	
Pension benefit —	
Corbett M C	62,370
	64,141
Natural Resources	
Department	
Authority — Ontario Superior Court of Justice	
CV-09-12583 CM	
Award for legal costs —	
Bennett Jones LLP in trust for	
Lambton and Attic	18,000
Benson, Percival, Brown LLP in trust for	
Enwise	10,000

Court Awards — *Continued*

Description and payee	Amount
	$
Branch MacMaster LLP in trust for	
RetroFoam Eastern and I-Gen.	10,000
Gowling Lafleur Henderson LLP in trust for	
Facetti and Wenzel	12,000
Lerners LLP in trust for	
Polymaster Inc.	3,000
Stieber Berlach LLP in trust for	
RE Windsor	5,000
Sutts, Strosberg LLP in trust for	
Armstrong C R, Batista J, Calandra S, Cecile M, Cecile R, Cupid S M, Doyle G P, Huntley S, Lawton S, Maclellan B A, Simpson J M	55,000
	113,000
Canadian Nuclear Safety Commission	
Authority — Federal Court	
T-634-13	
Award for legal costs –	
Canadian Environmental Law Association	*1,000*
	114,000
Public Safety and Emergency Preparedness	
Department	
Authority — Federal Court	
T-168-13	
Award for legal costs –	
Yavar Hameed in trust for	
Meyers S.	2,500
T-397-13	
Award for legal costs –	
Hameed and Farrokhzad in trust for	
Woods K.	2,000
T-1031-13	
Award for legal costs –	
Yavar Hameed in trust for	
Smith C.	1,000
T-1742-12	
Award for legal costs –	
Yavar Hameed in trust for	
Goulet R.	5,000
T-1866-12	
Award for legal costs –	
Yavar Hameed in trust for	
Picard A.	2,500
T-2161-12	
Award for legal costs –	
Yavar Hameed in trust for	
Cohen N.	1,250
T-2199-12	
Award for legal costs –	
John Norris in trust for	
Milone R.	2,500

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Ontario Superior Court of Justice	
13-57339	
Award for legal costs —	
Vincent Dagenais Gibson LLP in trust for	
Bouchard C D	4,250
	21,000
Canada Border Services Agency	
Authority — Federal Court	
A-136-13	
Award for legal costs —	
Lapointe Rosenstein in trust for	
SAF-Holland Canada Ltd	1,995
A-336-12	
Award for legal costs —	
Gottlieb & Associates in trust for	
Regal Ideas Inc	1,024
T-168-12	
Award for legal costs —	
Lapointe Rosenstein in trust for	
Gordan Inc	2,002
Thorsteinssons LLP in trust for	
Luking J	1,993
T-883-08	
Award for legal costs —	
Abdelseed F	4,768
Bookman Law Professional Corp	12,510
T-1800-12	
Award for legal costs —	
Poulin JM	3,658
	27,950
Canadian Security Intelligence Service	
Authority — Ontario Superior Court of Justice	
2013 ONSC 3176	
Reimbursement of costs —	
Stockwoods LLP in trust for	
Abou-Elmaati A et al.	5,000
2014 ONSC 264	
Reimbursement of costs —	
Stockwoods LLP in trust for	
Abou-Elmaati A et al.	125,137
	130,137
Correctional Service of Canada	
Authority — Federal Court	
T-161-12	
Award for legal costs —	
Groupe Murphy Group in trust for	
Levesque C	1,618
T-241-13	
Award for legal costs —	
Offender	500

Court Awards — *Continued*

Description and payee	Amount
	$
T-1318-12	
Award for legal costs —	
Offender	3,100
Authority — Federal Court of Appeal	
A-266-13	
Award for legal costs —	
Offender	2,500
A-442-11	
Award for legal costs —	
Offender	9,500
Authority — Ontario Superior Court of Justice	
CR13-131	
Award for legal costs —	
Offender	4,043
Authority — Supreme Court of British Columbia	
41511	
Award for legal costs —	
Fulton & Company LLP in trust for	
Diablo N	51,032
	72,293
Parole Board of Canada	
Authority — Federal Court	
T-692-13	
Award for legal costs —	
Me Maxime Hébert Lafontaine in trust for	
Simard R	*300*
Royal Canadian Mounted Police	
Authority — Federal Court	
T-40-13	
Award for reimbursement of costs —	
Christie Law Office Barristers & Solicitors in trust for	
Russell B	2,500
T-575-13	
Award for reimbursement of costs —	
Goota D	400
Authority — Ontario Superior Court of Justice	
08-CV-41616	
Award for costs of motion —	
Shulgan Martini Marusic LLP in trust for	
Temelini P	16,000
11-30243	
Award for reimbursement of costs —	
Mackesy Smye LLP in trust for	
Hurley R, Jarvie M	500

Court Awards — *Continued*

Description and payee	Amount
	$
Authority — Supreme Court of Nova Scotia	
258196	
Award for reimbursement of costs —	
Auld Allen Barristers & Solicitors in trust for	
Clarke B	814
	20,214
	272,094
Public Works and Government Services	
Department	
Authority — Court of Appeal of Quebec	
200-09-007515-114	
Award for anticipated lost of profit and bill for costs —	
KSA attorneys LLP in trust for	
Les Constructions Bé-Con Inc	275,574
Authority — Ontario Superior Court of Justice	
13-57339	
Award for legal costs —	
Vincent Dagenais Gibson LLP in trust for	
Bouchard C D	4,250
	279,824
Transport	
Department	
Authority — Transportation Appeal Tribunal of Canada	
W-3595-27	
Award for punitive costs —	
Pitblado LLP in trust for	
Independence Air Ambulance Ltd	*54,200*
Canadian Transportation Agency	
Authority — Federal Court	
A-279-13	
Award for administrative costs —	
Gabor Lukacs	287
T-324-12	
Award for legal costs —	
Marina District Development Company DBA Borgata Hotel Casino & Spa	4,394
	4,681
	58,881
Veterans Affairs	
Department	
Authority — Federal Court	
T-1421-12	
Award for legal costs —	
McAllister B	500

Court Awards — *Concluded*

Description and payee	Amount
	$
T-1683-12	
Award for legal costs —	
Borden Ladner Gervais LLP in trust for	
Quann J	500
T-1961-11	
Award for legal costs —	
Borden Ladner Gervais LLP in trust for	
Grenier A	8,268
	9,268
Total	2,841,506

Section 9

2013-2014

Public Accounts of Canada

Federal-Provincial Shared-Cost Programs

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Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-Provincial Shared-Cost Programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Agriculture and Agri-Food				
Department				
2011 Canada-Alberta Salmonella Assistance Initiative	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2011 Canada-British Columbia Excess Moisture Initiative	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2011 Canada-Manitoba Forage Shortfall and Restoration Assistance Initiative	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2011 Canada-New Brunswick Excess Moisture Initiative	...	...	...	...
	...	**...**	**...**	**4,906**
	—	—	—	*4,906*
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2012 Canada-Ontario Forage&Livestock Transportation	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2012 Quebec livestock&Forage Transportation	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
2013 Canada-Nova Scotia Strawberry Assistance	...	...	328	...
	...	**...**	**...**	**...**
	—	—	*328*	—
Agri-Invest Program - Contributions	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Agri-Invest Program - Grants	124	2,488	1,626	1,646
	158	**2,463**	**1,532**	**1,830**
	743	*14,547*	*9,117*	*10,411*
Agricultural Disaster Relief Program	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	*150*
AgriFlexibility	1,465	126	1,096	1,230
	1,802	**461**	**1,082**	**1,100**
	4,785	*1,828*	*3,298*	*3,319*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	(24)	...	(24)	...	...	...	(24)
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*...*	*...*	*1,176*	*...*	*1,176*	*...*	*...*	*...*	*1,176 (a)*
...	...	...	...	...	(34)	(34)	...	...	...	(34)
...	**...**	**...**	**...**	**...**	**18**	**18**	**...**	**...**	**...**	**18**
...	*...*	*...*	*...*	*...*	*105*	*105*	*...*	*...*	*...*	*105 (a)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**(23)**	**(23)**	**...**	**...**	**...**	**(23)**
...	*...*	*...*	*...*	*...*	*1,399*	*1,399*	*...*	*...*	*...*	*1,399 (a)*
...	...	...	...	...	(2)	(2)	...	...	...	(2)
...	**...**	**...**	**...**	**...**	**(99)**	**(99)**	**...**	**...**	**...**	**(99)**
...	*...*	*...*	*...*	*...*	*793*	*793*	*...*	*...*	*...*	*793 (a)*
...	...	(3,360)	...	...	...	(3,360)	...	...	...	(3,360)
...	**...**	**10,470**	**...**	**...**	**...**	**10,470**	**...**	**...**	**...**	**10,470**
...	*...*	*7,110*	*...*	*...*	*...*	*7,110*	*...*	*...*	*...*	*7,110*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**4,906**	**...**	**...**	**...**	**4,906**
...	*...*	*...*	*...*	*...*	*...*	*4,906*	*...*	*...*	*...*	*4,906*
...	...	660	(2,641)	(2)	...	(1,983)	...	...	...	(1,983)
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
52	*...*	*67,428*	*141,359*	*22,538*	*...*	*231,377*	*...*	*...*	*...*	*231,377 (a)*
...	223	...	...	...	...	223	...	...	...	223
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*223*	*...*	*...*	*...*	*...*	*223*	*...*	*...*	*...*	*223*
13	...	...	...	...	...	13	...	...	...	13
100	**...**	**...**	**...**	**...**	**...**	**100**	**...**	**...**	**...**	**100**
113	*...*	*...*	*...*	*...*	*...*	*113*	*...*	*...*	*...*	*113*
...	...	...	...	...	...	328	...	...	...	328
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*...*	*...*	*...*	*...*	*328*	*...*	*...*	*...*	*328*
24,876	...	...	...	...	...	24,876	...	...	...	24,876
28,625	**...**	**...**	**...**	**...**	**...**	**28,625**	**...**	**...**	**...**	**28,625**
153,115	*...*	*...*	*...*	*...*	*...*	*153,115*	*...*	*...*	*...*	*153,115*
...	42,482	26,280	72,780	54,408	6,694	208,528	...	...	...	208,528
...	**37,288**	**28,321**	**67,632**	**50,116**	**6,873**	**192,213**	**...**	**...**	**2**	**192,215**
16,812	*255,130*	*178,816*	*420,931*	*303,178*	*40,450*	*1,247,135*	*...*	*...*	*10*	*1,247,145*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*...*	*...*	*...*	*...*	*...*	*150*	*...*	*...*	*...*	*150*
9,039	3,585	8,681	...	1,073	2,420	21,715	...	...	...	21,715
14,308	**9,530**	**8,248**	**519**	**1,510**	**2,150**	**37,710**	**...**	**...**	**...**	**37,710**
33,917	*13,115*	*18,797*	*3,362*	*5,351*	*5,027*	*87,799*	*...*	*...*	*...*	*87,799 (f)*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
AgriInsurance - Contributions	245	9,868	1,255	3,268
	236	**9,111**	**1,174**	**3,936**
	3,895	*94,582*	*19,993*	*62,118*
Agririsk Initiatives-ACB	....	....	....	....
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
AgriStability - Contributions	....	1,455	....	....
	...	**(496)**	**...**	**...**
	1,653	*65,393*	*25,870*	*63,263*
AgriStability - Grants	13	....	2,625	369
	570	**...**	**3,345**	**4,896**
	1,119	*...*	*24,875*	*23,244*
Farm Income Program (FIP) Direct Payments - Grants	....	....	....	....
	...	**...**	**...**	**...**
	102	*1,069*	*903*	*814*
GF2 - Cost Shared Programs	3,525	2,851	3,809	2,810
	...	**...**	**...**	**...**
	3,525	*2,851*	*3,809*	*2,810*
Growing Forward - Cost Shared Programs	....	....	....	....
	2,892	**3,115**	**2,901**	**2,855**
	13,603	*11,568*	*11,027*	*11,408*
Growing Forward - Federal Attributed Programs	....	....	....	....
	154	**128**	**128**	**128**
	601	*499*	*499*	*499*
Payments in connection with the *Farm Income Protection Act* - Safety Net Companion Programs	....	....	....	....
	...	**...**	**...**	**...**
	10,745	*15,015*	*13,004*	*5,626*
Transitional Industry Support Program (TISP) Cattle Payments - Grants	....	(1)	....	....
	...	**...**	**...**	**(1)**
	387	*4,509*	*3,996*	*3,675*
Youth Employment Strategy - Career Focus Program	....	63	42	....
	...	**33**	**53**	**...**
	52	*142*	*378*	*171*
Total ministry	5,372	16,850	10,781	9,323
	5,812	**14,815**	**10,215**	**19,650**
	41,210	*212,003*	*117,097*	*192,414*
Atlantic Canada Opportunities Agency				
Department				
Contributions for the International Business Development Program	275	165	604	604
	321	**193**	**707**	**707**
	2,045	*1,227*	*4,498*	*4,498*
Total ministry	275	165	604	604
	321	**193**	**707**	**707**
	2,045	*1,227*	*4,498*	*4,498*
Canada Revenue Agency				
Underground Economy Working Group	....	....	....	....
	...	**...**	**...**	**...**
	2	*1*	*4*	*4*
Total ministry	....	....	....	....
	...	**...**	**...**	**...**
	2	*1*	*4*	*4*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
32,891	66,895	111,105	274,190	236,240	14,874	750,831	...	...	...	750,831
37,797	**62,958**	**99,459**	**238,840**	**208,383**	**16,093**	**677,987**	**...**	**...**	**...**	**677,987**
717,844	*1,167,152*	*1,356,859*	*3,662,070*	*2,862,963*	*261,902*	*10,209,378*	...	...	...	*10,209,378*
...	...	499	689	932	127	2,247	...	...	...	2,247
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	...	*499*	*689*	*932*	*127*	*2,247*	...	...	...	*2,247*
23,435	85,831	...	36,983	26,746	(7,940)	166,510	...	...	...	166,510
45,416	**25,366**	**...**	**239,351**	**24,247**	**20,696**	**354,580**	**...**	**...**	**...**	**354,580**
946,605	*1,099,005*	*587,386*	*1,599,702*	*1,186,001*	*274,874*	*5,849,752*	...	...	*124*	*5,849,876*
...	...	23,231	...	...	...	26,238	...	...	12	26,250
...	**...**	**55,214**	**...**	**...**	**...**	**64,025**	**...**	**...**	**21**	**64,046**
...	...	*323,319*	*(10,022)*	...	*1, 05*	*364,240*	...	...	*33*	*364,273*
...	...	...	(1)	...	...	(1)	...	...	...	(1)
...	**(1)**	**(1)**	**(6)**	**(7)**	**...**	**(15)**	**...**	**...**	**...**	**(15)**
...	*22,601*	*14,355*	*25,803*	*64,002*	*5,021*	*134,670*	...	...	*7*	*134,677 (a)*
25,448	35,055	15,575	32,658	34,226	7,060	163,017	481	...	719	164,217
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
25,448	*35,055*	*15,575*	*32,658*	*34,226*	*7,060*	*163,017*	*481*	...	*719*	*164,217*
...	...	...	...	...	...	...	...	...	...	...
24,289	**35,118**	**10,567**	**29,764**	**29,685**	**7,931**	**149,117**	**300**	**193**	**585**	**150,195**
83,686	*130,987*	*47,453*	*114,263*	*117,615*	*33,764*	*575,374*	*1,606*	*909*	*2,068*	*579,957 (f)*
...	...	...	...	...	...	...	...	...	...	...
999	**1,740**	**611**	**1,323**	**1,428**	**410**	**7,049**	**21**	**14**	**26**	**7,110**
3,902	*7,780*	*2,388*	*5,168*	*5,578*	*1,600*	*28,514*	*83*	*55*	*100*	*28,752 (f)*
...	...	...	...	...	(1,106)	(1,106)	...	...	...	(1,106)
...	**...**	**(9)**	**...**	**...**	**...**	**(9)**	**...**	**...**	**...**	**(9)**
518,004	*248,516*	*38,604*	*45,996*	*190,826*	*62,001*	*1,148,337*	*340*	...	*416*	*1,149,093 (a)*
...	...	...	(3)	(6)	...	(10)	...	...	...	(10)
...	**(5)**	**(25)**	**(6)**	**(11)**	**...**	**(48)**	**...**	**...**	**...**	**(48)**
4,000	*95,687*	*56,249*	*97,391*	*248,185*	*22,849*	*536,928*	...	...	*10*	*536,938 (a)*
165	148	34	44	89	73	658	...	...	...	658
162	**236**	**87**	**31**	**59**	**111**	**772**	**...**	**...**	**...**	**772**
4,590	*918*	*348*	*195*	*437*	*388*	*7,619*	...	...	...	*7,619*
115,867	234,219	175,705	414,699	353,682	22,166	1,358,664	481	...	731	1,359,876
151,696	**172,230**	**205,942**	**577,448**	**315,410**	**54,160**	**1,527,378**	**321**	**207**	**634**	**1,528,540**
2,508,088	*3,076,169*	*2,707,186*	*6,139,565*	*5,043,008*	*719,065*	*20,755,805*	*2,510*	*964*	*3,487*	*20,762,766*
...	...	...	...	...	...	1,648	...	...	...	1,648
...	**...**	**...**	**...**	**...**	**...**	**1,928**	**...**	**...**	**...**	**1,928**
...	...	...	...	...	...	*12,268*	...	...	...	*12,268*
...	...	...	...	...	...	1,648	...	...	...	1,648
...	**...**	**...**	**...**	**...**	**...**	**1,928**	**...**	**...**	**...**	**1,928**
...	...	...	...	...	...	*12,268*	...	...	...	*12,268*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
157	*136*	*11*	*16*	*68*	*56*	*455*	...	...	...	*455*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
157	*136*	*11*	*16*	*68*	*56*	*455*	...	...	...	*455*

Federal-Provincial Shared-Cost Programs — *Continued*
(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Heritage				
Department				
Canada Arts Presentation Fund	50	...	...	...
	65	**...**	**...**	**...**
	1,139	—	—	—
Canada Cultural Spaces Fund	...	...	...	...
	...	**...**	**...**	**...**
	3,100	—	—	—
Official Languages in Education Program	4,466	4,695	11,558	26,745
	4,511	**6,086**	**9,858**	**25,339**
	126,275	*90,625*	*262,323*	*859,895*
Sport Support Program	323	257	371	332
	277	**257**	**297**	**289**
	2,907	*2,359*	*3,347*	*2,979*
Total ministry	4,839	4,952	11,929	27,077
	4,853	**6,343**	**10,155**	**25,628**
	133,421	*92,984*	*265,670*	*862,874*
Economic Development Agency of Canada for the Regions of Quebec				
Contributions to the Province of Quebec under the Canada Infrastructure Works Program	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Contributions under Quebec Economic Development Program	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Contributions under the Community Diversification Program	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Contributions under the Recreational Infrastructure Canada Program	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Employment and Social Development				
Department				
Interprovincial Computerized Examination Management System (ICEMS)	37	37	37	37
	43	**43**	**43**	**43**
	1,200	*1,200*	*1,200*	*1,200*
Labour Market Agreements	7,491	2,066	13,226	10,752
	7,349	**3,227**	**22,112**	**13,236**
	44,881	*12,549*	*82,337*	*65,886*
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951
	4,578	**1,376**	**8,290**	**5,951**
	45,784	*13,757*	*82,903*	*59,508*
Labour Market Development Agreements	135,149	28,730	89,126	82,429
	139,140	**29,078**	**89,718**	**99,064**
	728,969	*154,220*	*486,614*	*509,637*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	50	...	...	...	50
...	...	...	...	...	...	**65**	...	...	...	**65**
—	—	—	—	—	—	*1,139*	—	—	—	*1,139*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	**50**	**50**
—	—	—	*900*	—	—	*4,000*	—	*88*	*50*	*4,138*
65,482	83,382	14,916	8,493	16,256	18,106	254,099	2,828	1,423	2,213	260,563
66,636	**86,054**	**15,961**	**8,553**	**16,006**	**17,879**	**256,883**	**2,588**	**1,423**	**2,310**	**263,204**
3,012,822	*2,899,070*	*383,724*	*266,154*	*403,064*	*437,992*	*8,741,944*	*52,690*	*25,268*	*41,305*	*8,861,207*
778	1,089	312	303	544	595	4,904	430	252	432	6,018
657	**912**	**312**	**303**	**438**	**477**	**4,219**	**252**	**250**	**252**	**4,973**
7,151	*8,719*	*3,299*	*3,481*	*4,813*	*5,107*	*44,162*	*3,185*	*2,214*	*2,728*	*52,289*
66,260	84,471	15,228	8,796	16,800	18,701	259,053	3,258	1,675	2,645	266,631
67,293	**86,966**	**16,273**	**8,856**	**16,444**	**18,356**	**261,167**	**2,840**	**1,673**	**2,612**	**268,292**
3,019,973	*2,907,789*	*387,023*	*270,535*	*407,877*	*443,099*	*8,791,245*	*55,875*	*27,570*	*44,083*	*8,918,773*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
506,383	—	—	—	—	—	*506,383*	—	—	—	*506,383*
...	...	...	...	...	...	...	...	...	...	...
19,900	...	...	...	...	...	**19,900**	...	...	...	**19,900**
19,900	—	—	—	—	—	*19,900*	—	—	—	*19,900*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
55,541	—	—	—	—	—	*55,541*	—	—	—	*55,541*
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
74,356	—	—	—	—	—	*74,356*	—	—	—	*74,356*
...	...	...	...	...	...	...	...	...	...	...
19,900	...	...	...	...	...	**19,900**	...	...	...	**19,900**
656,180	—	—	—	—	—	*656,180*	—	—	—	*656,180*
37	37	37	37	37	37	370	37	37	37	481
43	**43**	**43**	**43**	**43**	**43**	**430**	**43**	**43**	**43**	**559**
1,200	*1,200*	*1,200*	*1,200*	*1,200*	*1,200*	*12,000*	*1,200*	*1,200*	*1,200*	*15,600*
115,980	192,529	17,990	15,762	57,242	65,162	498,200	619	426	522	499,767
115,462	**193,603**	**18,162**	**15,481**	**58,529**	**99,473**	**543,634**	**1,910**	**1,445**	**1,522**	**548,511**
695,413	*1,157,766*	*108,635*	*92,426*	*330,578*	*395,947*	*2,986,418*	*3,809*	*2,828*	*3,045*	*2,996,100 (f)*
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
45,893	**76,411**	**8,965**	**10,853**	**25,190**	**30,744**	**218,251**	...	...	...	**218,251**
458,929	*759,139*	*89,650*	*108,526*	*251,903*	*307,441*	*2,177,540*	—	—	—	*2,177,540*
640,162	622,515	49,585	42,447	118,737	242,514	2,051,394	4,082	2,460	3,799	2,061,735
642,968	**616,896**	**50,164**	**43,113**	**118,272**	**300,548**	**2,128,961**	**4,606**	**3,641**	**3,878**	**2,141,086**
3,488,001	*3,466,309*	*277,083*	*235,900*	*663,095*	*1,571,831*	*11,581,659*	*23,701*	*17,812*	*21,130*	*11,644,302*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Targeted Initiative for Older Workers	913 **928** *10,287*	261 **281** *2,752*	775 **845** *9,133*	1,096 **1,024** *8,130*
Total ministry	148,168 **152,038** *831,121*	32,470 **34,005** *184,478*	111,454 **121,008** *662,187*	100,265 **119,318** *644,361*
Environment				
Department				
Alberta Innovates-Technology Futures	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Canada/Newfoundland Climate Network Expansion Agreement	— **10** *1,403*	— **—** *—*	— **—** *—*	— **—** *—*
Canada/Quebec Agreement Concerning the Monitoring of Water Quality in Quebec	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Canada/Quebec Climate Network Expansion Agreement	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Canada/Quebec Law Enforcement Agreement - Environmental Protection	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Habitat Stewardship Program	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Integrated Pest Management	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
North American Waterfowl Management Plan	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Ottawa River Regulation	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Protection and Clean-up of St. Lawrence River	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Pulp and Paper	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Research Program for the Effects of Acid Rain on Ecosystems	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
SARA-*Species At Risk Act*	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Water Quantity Survey Agreement	452 **521** *6,141*	77 **80** *430*	244 **132** *1,721*	451 **380** *3,775*
Canadian Environmental Assessment Agency				
James Bay and Northern Quebec Agreement	— **—** *—*	— **—** *—*	— **—** *—*	— **—** *—*
Total ministry	452 **531** *7,544*	77 **80** *430*	244 **132** *1,721*	451 **380** *3,775*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
7,716	7,483	486	506	1,165	2,581	22,982	301	—	240	23,523
11,907	**18,266**	**843**	**553**	**3,799**	**4,062**	**42,468**	**60**	**1**	**180**	**42,709**
37,010	*30,871*	*2,516*	*3,102*	*6,743*	*29,753*	*181,297*	*1,004*	*180*	*2,498*	*184,979*
809,788	898,975	77,063	69,605	202,571	341,038	2,791,197	5,039	2,923	4,598	2,803,757
816,273	**905,219**	**78,177**	**70,043**	**202,793**	**434,870**	**2,933,744**	**6,619**	**5,130**	**5,623**	**2,951,116**
4,700,553	*5,435,285*	*479,084*	*443,154*	*1,753,019*	*7,303,677*	*16,938,914*	*29,714*	*22,020*	*27,873*	*17,018,521*
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	*10*	—	*10*	—	—	—	*10*
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	**10**	—	—	—	**10**
—	—	—	—	—	—	*1,403*	—	—	—	*1,403*
131	—	—	—	—	—	131	—	—	—	131
180	—	—	—	—	—	**180**	—	—	—	**180**
311	—	—	—	—	—	*311*	—	—	—	*311*
240	—	—	—	—	—	240	—	—	—	240
240	—	—	—	—	—	**240**	—	—	—	**240**
8,444	—	—	—	—	—	*8,444*	—	—	—	*8,444*
137	—	—	—	—	—	137	—	—	—	137
142	—	—	—	—	—	**142**	—	—	—	**142**
404	—	—	—	—	—	*404*	—	—	—	*404*
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	**6**	**6**
—	—	—	—	—	*119*	*119*	—	—	*38*	*157*
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	*3*	*3*	—	—	—	*3 (f)*
—	—	99	130	—	—	229	—	—	—	229
—	**364**	**982**	**248**	—	—	**1,594**	—	—	—	**1,594**
—	*2,267*	*9,698*	*9,946*	*7,345*	*41*	*29,297*	—	—	—	*29,297*
1	83	—	—	—	—	84	—	—	—	84
9	**79**	—	—	—	—	**88**	—	—	—	**88**
(39)	*834*	—	—	—	—	*795*	—	—	—	*795*
450	—	—	—	—	—	450	—	—	—	450
425	—	—	—	—	—	**425**	—	—	—	**425**
30,984	—	—	—	—	—	*30,984*	—	—	—	*30,984*
50	—	—	—	—	—	50	—	—	—	50
75	—	—	—	—	—	**75**	—	—	—	**75**
3,472	—	—	—	—	*273*	*3,745*	—	—	—	*3,745*
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,121	—	—	—	—	—	*1,121*	—	—	—	*1,121*
311	—	—	—	—	—	311	—	—	—	311
—	—	—	—	—	—	—	—	—	—	—
1,090	—	—	—	—	*302*	*1,392*	*35*	—	—	*1,427*
670	3,150	495	1,898	2,397	3,286	13,120	—	—	—	13,120
669	**44**	**1,208**	**1,717**	**1,772**	**337**	**6,000**	—	—	—	**6,000**
24,608	*39,705*	*12,335*	*14,381*	*24,559*	*6,641*	*133,796*	—	—	—	*133,796*
246	—	—	—	—	—	246	—	—	—	246
246	—	—	—	—	—	**246**	—	—	—	**246**
3,481	—	—	—	—	—	*3,481*	—	—	—	*3,481*
2,236	3,233	594	2,028	2,397	3,286	14,998	—	—	—	14,998
1,986	**487**	**2,190**	**1,965**	**1,772**	**337**	**9,000**	—	—	**6**	**9,006**
73,876	*42,806*	*22,033*	*24,327*	*31,914*	*7,801*	*215,727*	*35*	—	*38*	*215,800*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Finance				
Department				
Harbourfront Centre Funding Program	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Toronto Waterfront Revitalization Initiative	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Total ministry	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Fisheries and Oceans				
Department				
Canada-Quebec Agreement on the St. Lawrence	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Conservation Hatchery Rearing of landlocked Salmon Smolts and Broodstock	....	....	....	2
	....	**....**	**....**	**....**
	....	*....*	*....*	*2*
Fisheries enhancement projects for the Dale channel, the Deadman river and the Nicola river	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Fishery Improvement Project	10	....	....	....
	165	**....**	**....**	**....**
	175	*....*	*....*	*....*
North Pacific Storm Surge Model forecast for an additional 5 years	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Prince Edward Island Aquaculture Leasing Program	....	144	....	....
	....	**....**	**....**	**....**
	....	*2,438*	*....*	*....*
Project Quinte	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Skeena River Steelhead Stock Identification	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Total ministry	10	144	....	2
	165	**....**	**....**	**....**
	175	*2,438*	*....*	*2*
Health				
Department				
Canada-Quebec Agreement on the St. Lawrence	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*....*
Canadian Food Inspection Agency				
Rabies Indemnification Program	....	....	....	....
	....	**....**	**....**	**....**
	....	*....*	*....*	*5*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
.....	5,000	.....	.....	.....	.....	5,000	.....	.....	.....	5,000
.....	**5,000**	.....	.....	.....	.....	**5,000**	.....	.....	.....	**5,000**
.....	*31,200*	.....	.....	.....	.....	*31,200*	.....	.....	.....	*31,200*
.....	193	.....	.....	.....	.....	193	.....	.....	.....	193
.....	**10,271**	.....	.....	.....	.....	**10,271**	.....	.....	.....	**10,271**
.....	*268,765*	.....	.....	.....	.....	*268,765*	.....	.....	.....	*268,765*
.....	5,193	.....	.....	.....	.....	5,193	.....	.....	.....	5,193
.....	**15,271**	.....	.....	.....	.....	**15,271**	.....	.....	.....	**15,271**
.....	*299,965*	.....	.....	.....	.....	*299,965*	.....	.....	.....	*299,965*
2,564	.....	.....	.....	.....	.....	2,564	.....	.....	.....	2,564
2,868	.....	.....	.....	.....	.....	**2,868**	.....	.....	.....	**2,868**
7,804	.....	.....	.....	.....	.....	*7,804*	.....	.....	.....	*7,804*
.....	.....	.....	.....	.....	.....	2	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	*2*	.....	.....	.....	*2*
.....	.....	.....	.....	.....	1	1	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	*1*	*1*	.....	.....	.....	*1*
.....	.....	.....	.....	.....	.....	10	.....	.....	.....	10
.....	.....	.....	.....	.....	.....	**165**	.....	.....	.....	**165**
.....	.....	.....	.....	.....	.....	*175*	.....	.....	.....	*175*
.....	.....	.....	.....	.....	15	15	.....	.....	.....	15
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	*20*	*20*	.....	.....	.....	*20*
.....	.....	.....	.....	.....	.....	144	.....	.....	.....	144
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	*2,438*	.....	.....	.....	*2,438*
.....	164	.....	.....	.....	.....	164	.....	.....	.....	164
.....	**202**	.....	.....	.....	.....	**202**	.....	.....	.....	**202**
.....	*3,928*	.....	.....	.....	.....	*3,928*	.....	.....	.....	*3,928*
.....	.....	.....	.....	.....	115	115	.....	.....	.....	115
.....	.....	.....	.....	.....	**70**	**70**	.....	.....	.....	**70**
.....	.....	.....	.....	.....	*231*	*231*	.....	.....	.....	*231 (f)*
39	.....	.....	.....	.....	.....	39	.....	.....	.....	39
61	.....	.....	.....	.....	.....	**61**	.....	.....	.....	**61**
824	.....	.....	.....	.....	.....	*824*	.....	.....	.....	*824*
2,603	164	.....	.....	.....	131	3,054	.....	.....	.....	3,054
2,929	**202**	.....	.....	.....	**70**	**3,366**	.....	.....	.....	**3,366**
8,628	*3,928*	.....	.....	.....	*252*	*15,423*	.....	.....	.....	*15,423*
4	.....	.....	.....	.....	.....	4	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	.....	.....	.....	.....	.....	*17*	.....	.....	.....	*17*
.....	1	.....	.....	.....	.....	1	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
232	*2,401*	*92*	*18*	*1*	.....	*2,749*	.....	.....	.....	*2,749*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Public Health Agency of Canada				
Canada-Quebec Agreement on the St. Lawrence	—	—	—	—
	...	...	...	...
	—	—	—	—
Total ministry	—	—	—	—
	...	...	...	...
	—	—	—	3
Indian Affairs and Northern Development				
Department				
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	—	—	—	—
	...	...	...	...
	—	—	—	—
Beverly and Kaminuriak Caribou Management Agreement	—	—	—	—
	...	...	...	...
	—	—	—	—
Cree Trappers Association	—	—	—	—
	...	...	...	...
	—	—	—	—
Emergency Management Assistance	—	—	—	—
	...	...	...	...
	—	—	—	—
Flood Protection	—	—	—	—
	...	...	...	...
	—	—	—	—
Forest Protection	—	—	—	—
	...	...	...	...
	—	—	—	—
Interim Resource Management Assistance Program	—	—	—	—
	...	...	...	...
	—	—	—	—
Mattawa - Nipissing Research Project	—	—	—	—
	...	...	...	...
	—	—	—	—
Northern Flood Agreement	—	—	—	—
	...	...	...	...
	—	—	—	—
Process of Backlog of Requests	—	—	—	—
	...	...	...	...
	—	—	—	—
Roads on Reserves	—	—	—	—
	...	...	...	...
	—	—	—	—
Sharing and Further Development of Ethno-Historic Reports	—	—	—	—
	...	...	...	...
	—	—	—	—
Social Services	—	—	—	—
	...	...	...	...
	—	—	—	—
Tripartite Treaty Negotiations	—	—	—	—
	...	...	...	...
	—	—	—	—
Total ministry	—	—	—	—
	...	...	...	...
	—	—	—	—

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
21	...	...	...	...	...	21	...	...	...	21
24	...	...	...	...	...	**24**	...	...	...	**24**
62	...	...	...	...	...	*62*	...	...	...	*62*
25	1	...	...	...	...	26	...	...	...	26
24	...	...	...	...	...	**24**	...	...	...	**24**
311	*2,401*	*97*	*18*	*1*	...	*2,828*	...	...	...	*2,828*
18,934	...	...	...	...	...	18,934	...	...	...	18,934
18,371	...	...	...	...	...	**18,371**	...	...	...	**18,371**
162,960	...	...	...	...	...	*162,960*	...	...	...	*162,960*
...	...	...	...	...	...	...	...	25	...	25
...	...	...	...	...	...	...	...	**97**	...	**97**
...	...	...	...	...	...	...	*191*	*408*	...	*599*
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	**82**	...	...	...	**82**
2,854	...	...	...	...	...	*2,854*	...	...	...	*2,854*
...	...	...	1,547	...	...	1,547	...	...	...	1,547
...	...	...	**216**	...	...	**216**	...	...	...	**216**
...	*5,779*	...	*5,636*	...	...	*11,415*	...	...	...	*11,415*
...	...	...	2,520	...	...	2,520	...	...	...	2,520
...	...	...	**2,192**	...	...	**2,192**	...	...	...	**2,192**
...	...	...	*9,069*	...	...	*9,069*	...	...	...	*9,069*
2,115	...	5,630	1,252	...	...	8,997	...	...	...	8,997
404	...	**4,793**	**1,662**	...	...	**6,859**	...	...	...	**6,859**
5,804	*31,886*	*50,873*	*28,991*	...	...	*117,554*	...	...	...	*117,554*
...	...	...	...	...	...	...	1,655	...	...	1,655
...	...	...	...	...	...	...	**1,655**	...	...	**1,655**
...	...	...	...	...	...	...	*25,957*	...	...	*25,957*
...	237	...	...	...	...	237	...	...	...	237
...	...	...	...	...	...	...	...	...	...	**...**
...	*338*	...	...	...	...	*338*	...	...	...	*338 (a)*
...	...	50	...	...	...	50	...	...	...	50
...	...	**150**	...	...	...	**150**	...	...	...	**150**
...	...	*122,971*	...	...	...	*122,971*	...	...	...	*122,971*
...	...	...	...	45	...	45	...	...	...	45
...	...	...	...	...	...	...	...	...	...	**...**
...	...	...	...	*45*	...	*45*	...	...	...	*45 (f)*
...	...	6,012	...	...	...	6,012	...	...	...	6,012
...	...	**5,591**	...	...	...	**5,591**	...	...	...	**5,591**
...	...	*91,875*	...	...	...	*91,875*	...	...	...	*91,875*
...	...	...	...	...	300	300	...	...	...	300
...	...	...	...	...	...	...	...	...	...	**...**
...	...	...	...	...	*300*	*300*	...	...	...	*300 (f)*
...	226,681	...	...	...	...	226,681	...	...	...	226,681
...	**220,385**	...	...	...	...	**220,385**	...	...	...	**220,385**
...	*3,975,268*	...	...	...	...	*3,975,268*	...	...	...	*3,975,268*
...	...	...	...	...	6,050	6,050	...	...	...	6,050
...	...	...	...	...	**6,246**	**6,246**	...	...	...	**6,246**
...	...	...	...	...	*115,386*	*115,386*	...	...	...	*115,386*
21,131	226,918	11,692	5,319	45	6,350	271,455	1,655	25	...	273,135
18,857	**220,385**	**10,534**	**4,070**	...	**6,246**	**260,092**	**1,655**	**97**	...	**261,844**
171,618	*4,013,271*	*265,719*	*43,696*	*45*	*115,686*	*4,610,035*	*26,148*	*408*	...	*4,636,591*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Industry				
Canadian Space Agency				
Canada-Quebec Agreement on the St. Lawrence	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Federal Economic Development Agency for Southern Ontario				
Canada/Ontario Infrastructure	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Recreational Infrastructure Canada	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Justice				
Department				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services)	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contributions to the provinces and territories in support of the Youth Justice Services	4,091	1,615	4,931	3,854
	5,119	**2,021**	**6,170**	**4,822**
	136,455	*53,825*	*163,678*	*128,414*
Contributions to the provinces and territories in support of the Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program	382	519	316	492
	214	**408**	**352**	**422**
	2,838	*3,176*	*5,057*	*3,531*
Contributions to the provinces to assist in the operation of Legal Aid Systems	2,046	445	3,612	2,453
	2,047	**445**	**3,612**	**2,453**
	55,611	*9,938*	*101,688*	*56,645*
Contributions to the provinces under the Aboriginal Courtwork Program	...	...	111	...
	15	**...**	**126**	**...**
	2,936	*102*	*1,979*	*...*
Total ministry	6,519	2,579	8,970	6,799
	7,395	**2,874**	**10,260**	**7,697**
	197,840	*67,041*	*272,402*	*188,590*
Natural Resources				
Department				
Canada/Newfoundland and Labrador Offshore Petroleum Board	4,709	...	...	...
	3,347	**...**	**...**	**...**
	72,239	*...*	*...*	*...*
Canada/Nova Scotia Offshore Petroleum Board	...	...	2,925	...
	...	**...**	**2,602**	**...**
	...	*...*	*36,624*	*...*
Total ministry	4,709	...	2,925	...
	3,347	**...**	**2,602**	**...**
	72,239	*...*	*36,624*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
57	...	...	...	...	...	57	...	...	...	57
2	**...**	**...**	**...**	**...**	**...**	**2**	**...**	**...**	**...**	**2**
60	...	...	...	...	...	*60*	...	...	...	*60*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*680,065*	...	...	...	...	*680,065*	...	...	...	*680,065 (f)*
...	...	...	...	...	...	...	...	...	...	...
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
...	*181,501*	...	...	...	...	*181,501*	...	...	...	*181,501 (f)*
57	...	...	...	...	...	57	...	...	...	57
2	**...**	**...**	**...**	**...**	**...**	**2**	**...**	**...**	**...**	**2**
60	*861,566*	...	...	...	...	*861,626*	...	...	...	*861,626*
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	**...**	**...**	**...**	**...**	**...**	**...**	**1,972**	**1,792**	**1,092**	**4,856**
...	...	...	...	...	...	...	*28,118*	*25,224*	*15,234*	*68,576*
29,315	50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
36,683	**63,809**	**6,433**	**7,416**	**16,957**	**22,134**	**171,564**	**3,060**	**1,577**	**1,103**	**177,304**
955,901	*1,721,734*	*165,863*	*197,618*	*423,594*	*536,429*	*4,483,511*	*103,177*	*24,070*	*33,300*	*4,644,058*
1,308	1,578	1,324	856	1,179	1,517	9,471	311	689	300	10,771
605	**1,696**	**1,399**	**1,407**	**1,667**	**1,897**	**10,067**	**290**	**300**	**215**	**10,872**
4,053	*14,330*	*7,677*	*7,882*	*10,423*	*10,482*	*69,449*	*2,852*	*3,270*	*2,580*	*78,151*
26,037	51,136	4,860	4,203	10,914	14,622	120,328	...	...	...	120,328
25,833	**51,051**	**4,828**	**4,203**	**10,840**	**14,516**	**119,828**	**...**	**...**	**...**	**119,828**
658,643	*1,321,858*	*123,516*	*101,393*	*259,134*	*347,870*	*3,036,296*	*24,435*	...	*7,605*	*3,068,336*
530	1,040	435	620	1,009	994	4,739	...	...	...	4,739
493	**1,040**	**435**	**620**	**1,009**	**994**	**4,732**	**14**	**...**	**14**	**4,760**
15,072	*27,938*	*11,764*	*15,196*	*32,962*	*31,882*	*139,831*	*6,846*	*65*	*2,350*	*149,092*
57,190	104,747	11,760	11,606	26,653	34,822	271,645	4,728	3,741	2,273	282,387
63,614	**117,596**	**13,095**	**13,646**	**30,473**	**39,541**	**306,191**	**5,336**	**3,669**	**2,424**	**317,620**
1,633,669	*3,085,860*	*308,820*	*322,089*	*726,113*	*926,663*	*7,729,087*	*165,428*	*52,629*	*61,069*	*8,008,213*
...	...	...	...	...	...	4,709	...	...	...	4,709
...	**...**	**...**	**...**	**...**	**...**	**3,347**	**...**	**...**	**...**	**3,347**
...	...	...	...	...	...	*72,239*	...	...	...	*72,239*
...	...	...	...	...	...	2,925	...	...	...	2,925
...	**...**	**...**	**...**	**...**	**...**	**2,602**	**...**	**...**	**...**	**2,602**
...	...	...	...	...	...	*36,624*	...	...	...	*36,624*
...	...	...	...	...	...	7,634	...	...	...	7,634
...	**...**	**...**	**...**	**...**	**...**	**5,949**	**...**	**...**	**...**	**5,949**
...	...	...	...	...	...	*108,863*	...	...	...	*108,863*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Office of Infrastructure of Canada				
Border Infrastructure Fund	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	*30,000*
Building Canada Fund - Communities Component	4,566	758	3,048	3,126
	6,137	**1,533**	**6,300**	**6,537**
	43,390	*20,859*	*30,857*	*29,782*
Building Canada Fund - Major Infrastructure Component	6,208	2,312	30,097	1,754
	14,410	**4,206**	**40,152**	**7,100**
	54,868	*13,250*	*117,185*	*10,219*
Building Canada Fund - Strategic Research and Partnerships	...	...	...	—
	...	**...**	**...**	**...**
	—	—	—	—
Canada Strategic Infrastructure Fund	9,046	—	...	5,458
	5,055	**...**	**2,278**	**10,019**
	88,085	*30,006*	*105,500*	*375,940*
Green Infrastructure Fund	...	...	...	...
	...	**...**	**...**	**...**
	—	—	—	—
Municipal Rural Infrastructure Fund	36	—	—	21
	523	**112**	**...**	**2,507**
	31,376	*21,578*	*43,335*	*39,568*
Provincial-Territorial Infrastructure Base Funding Program	—	41,000	20,000	12,500
	12,500	**...**	**22,500**	**25,000**
	125,000	*175,000*	*159,800*	*137,500*
Total ministry	19,856	44,070	53,145	22,859
	38,625	**5,851**	**71,230**	**51,163**
	342,719	*260,693*	*456,677*	*623,009*
Public Safety and Emergency Preparedness				
Department				
Contributions for Lac-Mégantic, Quebec	...	...	—	—
	...	**...**	**...**	**...**
	—	—	—	—
Disaster Financial Assistance Arrangement (DFAA)	40,750	1,600	154	10,950
	6,179	**2,700**	**20,550**	**20,100**
	115,643	*11,649*	*56,086*	*87,994*
First Nation Policing Program	...	...	327	797
	...	**...**	**327**	**677**
	1,345	*1,020*	*20,772*	*8,475*
Grants to National Flagging System	29	26	32	31
	28	**26**	**31**	**30**
	201	*182*	*220*	*211*
Joint Emergency Preparedness Program (JEPP)	...	—	...	—
	97	**94**	**160**	**143**
	6,211	*6,356*	*9,314*	*9,512*
Royal Canadian Mounted Police				
Canadian Firearms Program	—	225	1,009	975
	...	**225**	**1,009**	**975**
	2,255	*3,957*	*17,040*	*18,175*
Total ministry	40,779	1,851	1,522	12,753
	6,304	**3,045**	**22,077**	**21,925**
	125,655	*23,159*	*103,432*	*124,367*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
21,430	6,767	...	...	...	...	28,197	...	...	...	28,197
3,216	**4,234**	**...**	**...**	**...**	**...**	**7,450**	**...**	**...**	**...**	**7,450**
91,563	*291,827*	...	*5,000*	...	*88,000*	*506,390*	...	...	...	*506,390*
49,355	15,142	3,791	9,436	8,777	22,384	120,383	...	...	...	120,383
46,864	**55,180**	**3,902**	**10,280**	**17,701**	**30,255**	**184,689**	**...**	**...**	**...**	**184,689**
122,158	*293,341*	*26,845*	*86,412*	*82,726*	*105,558*	*841,928*	...	...	...	*841,928 (a)*
42,737	294,946	5,737	6,426	63,584	103,778	557,579	...	...	...	557,579
429,774	**253,734**	**9,331**	**11,831**	**50,200**	**7,519**	**828,257**	**...**	**...**	**...**	**828,257 (a)**
845,787	*981,981*	*16,988*	*72,934*	*353,807*	*131,775*	*2,598,794*	...	...	...	*2,598,794 (a)*
...	...	...	...	...	...	...	...	...	...	...
...	**80**	**...**	**...**	**...**	**...**	**80**	**...**	**...**	**...**	**80**
...	*80*	...	...	...	...	*80*	...	...	...	*80*
55,576	32,708	5,643	...	35,430	...	143,861	...	4,662	...	148,523
112,538	**24,894**	**2,615**	**...**	**38,397**	**...**	**195,796**	**1,306**	**...**	**...**	**197,102**
732,607	*852,006*	*330,704*	*92,700*	*261,035*	*735,000*	*3,603,583*	*65,000*	*38,652*	*36,132*	*3,743,367 (a)*
...	44,931	...	...	...	39,636	84,567	...	...	...	84,567
609	**32,654**	**...**	**...**	**...**	**77,364**	**110,627**	**...**	**...**	**4,286**	**114,913**
609	*79,334*	...	...	...	*117,000*	*196,943*	...	...	*71,000*	*267,943*
37,354	138	1,317	28	22	53	38,969	...	3,368	...	42,337
14,923	**2,042**	**3,767**	**683**	**1,480**	**4,874**	**30,911**	**...**	**4,386**	**...**	**35,297**
207,735	*321,010*	*48,791*	*45,083*	*104,818*	*70,221*	*933,515*	*18,636*	*18,999*	*16,733*	*987,883 (a)*
...	65,000	...	...	...	...	138,500	...	26,444	26,487	191,431
...	**92,365**	**...**	**5,000**	**12,500**	**3,050**	**172,915**	**11,000**	**26,428**	**26,471**	**236,814**
150,000	*157,365*	*165,000*	*165,000*	*162,500*	*171,950*	*1,569,115*	*181,953*	*182,680*	*182,910*	*2,116,658*
206,452	459,632	16,488	15,890	107,813	165,851	1,112,056	...	34,474	26,487	1,173,017
607,924	**465,183**	**19,615**	**27,794**	**120,278**	**123,062**	**1,530,725**	**12,306**	**30,814**	**30,757**	**1,604,602**
2,150,459	*2,976,944*	*588,328*	*467,129*	*964,886*	*1,419,504*	*10,250,348*	*265,589*	*240,331*	*306,775*	*11,063,043*
25,000	...	...	...	...	...	25,000	...	...	...	25,000
...	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**	**...**
25,000	...	...	...	...	...	*25,000*	...	...	...	*25,000*
11,750	...	250,000	134,284	553,200	11,000	1,013,688	...	5,300	...	1,018,988
47,000	**...**	**50,365**	**7,358**	**25,097**	**100,600**	**279,949**	**...**	**...**	**...**	**279,949**
1,038,364	*142,196*	*721,352*	*160,030*	*823,349*	*384,471*	*3,541,134*	*5,615*	*5,300*	*5,665*	*3,557,714*
31,429	42,033	4,599	1,044	5,677	827	86,733	...	...	...	86,733
28,390	**38,064**	**4,453**	**1,487**	**5,081**	**793**	**79,272**	**...**	**...**	**...**	**79,272**
382,490	*590,972*	*92,199*	*83,357*	*108,413*	*69,793*	*1,358,836*	*6,910*	*3,784*	*16,774*	*1,386,304*
84	121	34	33	52	58	500	...	...	...	500
78	**111**	**33**	**32**	**50**	**55**	**474**	**9**	**9**	**9**	**501**
556	*791*	*233*	*224*	*343*	*384*	*3,345*	*43*	*69*	*43*	*3,500*
...	...	...	...	...	...	...	...	...	...	...
608	**1,201**	**891**	**248**	**1,110**	**1,276**	**5,828**	**68**	**85**	**66**	**6,047**
29,143	*59,023*	*15,897*	*8,790*	*20,018*	*20,925*	*185,189*	*4,666*	*1,695*	*4,315*	*195,865 (f)*
5,871	6,150	...	...	...	...	14,230	...	...	...	14,230
5,871	**6,150**	**...**	**...**	**...**	**...**	**14,230**	**...**	**...**	**...**	**14,230**
129,448	*108,758*	*2,464*	*2,190*	*4,587*	*27,893*	*316,762*	*1,137*	...	*1,297*	*319,196*
74,134	48,304	254,633	135,361	558,929	11,885	1,140,151	...	5,300	...	1,145,451
81,947	**45,526**	**55,742**	**9,125**	**31,338**	**102,724**	**379,753**	**77**	**94**	**75**	**379,999**
1,605,001	*901,740*	*832,145*	*254,591*	*956,710*	*503,466*	*5,430,266*	*18,371*	*10,848*	*28,094*	*5,487,579*

Federal-Provincial Shared-Cost Programs — *Continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Public Works and Government Services				
Department				
Canada-Quebec Agreement on the St. Lawrence	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Maintenance Costs of Macdonald-Cartier Bridge	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Remediation of the Sydney Tar Ponds and Coke Ovens Sites	...	...	57,375	...
	...	**...**	**53,075**	**...**
	...	*...*	*290,081*	*...*
Timiskaming Dam Complex deck replacement	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Total ministry	...	...	57,375	...
	...	**...**	**53,075**	**...**
	...	*...*	*290,081*	*...*
Transport				
Department				
Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Canada-Quebec Agreement on the St.Lawrence	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Contribution to support Clean Transportation Initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Gateways and Border Crossings Fund	...	5,000	9,000	5,195
	...	**2,250**	**6**	**93,299**
	...	*7,250*	*9,153*	*110,508*
National Safety Code	191	161	225	210
	191	**161**	**225**	**210**
	3,427	*2,888*	*5,301*	*4,058*
Northern Transportation Adaptation Initiative	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Outaouais Road Development	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*
Security and Prosperity Partnership Program	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*71*
Strategic Highway Infrastructure Program; Intelligent Transportation Systems Policy	...	...	...	21
	...	**16**	**...**	**154**
	949	*442*	*1,253*	*1,880*
Total ministry	191	5,161	9,225	5,426
	191	**2,427**	**231**	**93,663**
	4,376	*10,580*	*15,707*	*116,517*
Western Economic Diversification				
Western Economic Partnership Agreements	...	...	...	...
	...	**...**	**...**	**...**
	...	*...*	*...*	*...*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
22	...	...	...	...	...	22	...	...	...	22
21	...	...	...	...	...	**21**	...	...	...	**21**
65	...	...	...	...	...	*65*	...	...	...	*65*
538	538	...	...	...	...	1,076	...	...	...	1,076
383	**383**	...	...	...	...	**766**	...	...	...	**766**
4,660	*9,798*	...	...	...	...	*14,458*	...	...	...	*14,458*
...	...	...	...	...	...	57,375	...	...	...	57,375
...	...	...	...	...	...	**53,075**	...	...	...	**53,075**
...	...	...	...	...	...	*290,081*	...	...	...	*290,081*
233	77	...	...	...	...	310	...	...	...	310
209	**69**	...	...	...	...	**278**	...	...	...	**278(a)**
459	*152*	...	...	...	...	*611*	...	...	...	*611 (a)*
793	615	...	...	...	...	58,783	...	...	...	58,783
613	**452**	...	...	...	...	**54,140**	...	...	...	**54,140**
5,184	*9,950*	...	...	...	...	*305,215*	...	...	...	*305,215*
...	...	16,935	...	16,549	52,270	85,754	...	...	...	85,754
...	...	**12,000**	...	**2,564**	**101,223**	**115,787**	...	...	...	**115,787**
...	...	*33,565*	...	*19,113*	*498,532*	*551,210*	...	...	...	*551,210*
1	...	...	...	...	...	1	...	...	...	1
2	...	...	...	...	...	**2**	...	...	...	**2**
4	...	...	...	...	...	*4*	...	...	...	*4*
...	...	...	...	...	600	600	...	...	...	600
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	*600*	*600*	...	...	...	*600*
...	473	877	5,239	...	...	25,784	...	...	74	25,858
...	**30,794**	**3,200**	**8,170**	...	...	**137,719**	...	...	**157**	**137,876**
...	*31,267*	*22,505*	*22,046*	...	...	*202,729*	...	...	*252*	*202,981*
769	1,148	244	229	420	488	4,085	153	...	153	4,391
769	**1,148**	**244**	**229**	**420**	**488**	**4,085**	**153**	...	**153**	**4,391**
13,653	*20,674*	*4,935*	*5,045*	*8,889*	*7,611*	*76,481*	*2,370*	...	*2,572*	*81,423*
...	...	50	...	...	...	50	205	44	406	705
...	...	...	...	...	...	...	...	**286**	...	**286**
...	...	*50*	...	...	...	*50*	*205*	*330*	*406*	*991*
13,066	...	...	...	...	...	13,066	...	...	...	13,066
21,626	...	...	...	...	...	**21,626**	...	...	...	**21,626**
137,184	...	...	...	...	...	*137,184*	...	...	...	*137,184*
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	**1,096**	**1,096**	...	...	...	**1,096**
...	...	*264*	...	...	*2,496*	*2,831*	...	...	...	*2,831 (f)*
...	...	...	...	...	...	21	...	...	...	21
...	**200**	...	...	**385**	**251**	**1,006**	...	...	...	**1,006**
3,982	*4,594*	*986*	*1,091*	*4,272*	*4,835*	*24,284*	*357*	...	*647*	*25,288 (f)*
13,836	1,621	18,106	5,468	16,969	53,458	129,461	358	44	633	130,496
22,397	**32,142**	**15,444**	**8,399**	**3,369**	**103,058**	**281,321**	**153**	**286**	**310**	**282,070**
154,823	*56,535*	*62,305*	*28,182*	*32,274*	*514,074*	*995,373*	*2,932*	*330*	*3,877*	*1,002,512*
...	...	832	780	830	2,042	4,484	...	...	...	4,484
...	...	**3,638**	**4,189**	**1,795**	**5,540**	**15,162**	...	...	...	**15,162**
...	...	*50,123*	*48,500*	*49,476*	*44,267*	*192,366*	...	...	...	*192,366*

Federal-Provincial Shared-Cost Programs — *Concluded*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Total ministry	...	...	...	...
	...	**...**	**...**	**...**
	—	*...*	*...*	*—*
Grand total	231,170	108,319	268,174	185,559
	219,582	**69,603**	**301,692**	**340,101**
	1,758,347	*855,034*	*2,226,100*	*2,760,416*

(a) Amends previous year's Public Accounts of Canada.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
—	—	832	780	830	2,042	4,484	—	—	—	4,484
...	**...**	**3,638**	**4,189**	**1,795**	**5,540**	**15,162**	**...**	**...**	**...**	**15,162**
—	—	*50,123*	*48,500*	*49,476*	*44,267*	*192,366*	—	—	—	*192,366*
1,370,372	2,068,093	582,101	669,552	1,286,489	659,730	7,429,559	15,519	48,182	37,367	7,530,627
1,855,455	**2,061,659**	**420,650**	**725,535**	**723,672**	**887,964**	**7,605,913**	**29,307**	**41,970**	**42,440**	**7,719,630**
16,688,580	*23,673,845*	*5,702,869*	*8,041,802*	*9,465,391*	*6,999,605*	*78,171,989*	*366,602*	*355,100*	*475,316*	*79,369,007*

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Section 10

2013-2014

Public Accounts of Canada

Other Government-Wide Information

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Budgetary Details by Allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

Budgetary Details by Allotment

	Allotments	Expenditures
Department and agency	$	$
Agriculture and Agri-Food (1)		
Department		
Vote 1 — Operating expenditures —		
Operating budget	777,691,374	751,649,664
Frozen	9,492,438	
Less: revenues netted against expenditures	56,500,000	48,645,076
	730,683,812	*703,004,588*
Vote 5 — Capital expenditures —		
Capital budget	*34,848,685*	*30,768,006*
Vote 10 — Grants and contributions —		
Grants and contributions	*447,925,111*	*324,354,015*
Statutory amounts	*1,343,127,777*	*1,328,771,721*
	2,556,585,385	2,386,898,330
Canadian Dairy Commission		
Vote 15 — Program expenditures —		
Operating budget	4,456,273	4,456,273
Frozen	10,148	
	4,466,421	4,456,273
Canadian Grain Commission		
Vote 30 — Program expenditures —		
Operating budget	21,789,074	21,789,074
Work Force Adjustment Funding	10,802,629	10,024,365
Frozen	1,470,796	
	34,062,499	*31,813,439*
Statutory amounts	*38,358,889*	*(6,459,461)*
	72,421,388	25,353,978
Total Ministry	**2,633,473,194**	**2,416,708,581**
Atlantic Canada Opportunities Agency		
Department		
Vote 1 — Operating expenditures —		
Operating budget	73,021,187	69,058,793
Frozen	1,704,472	
	74,725,659	*69,058,793*
Vote 5 — Grants and contributions —		
Grants and contributions	*236,733,470*	*236,733,461*
Statutory amounts	*8,376,893*	*8,365,854*
	319,836,022	314,158,108
Enterprise Cape Breton Corporation		
Vote 10 — Payments to the Enterprise Cape Breton Corporation —		
Payments to Crown Corporation	11,290,000	11,290,000
Environmental and Human Resources obligations	41,558,000	39,554,000
	52,848,000	50,844,000
Total Ministry	**372,684,022**	**365,002,108**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Canada Revenue Agency		
Vote 1 — Operating expenditures, contributions and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act* —		
Operating budget	3,184,689,895	2,927,941,536
Advertising initiatives	7,489,421	7,437,699
Foreign Investment Entities and Non-Resident Trusts	15,039,440	3,749,000
Payments to Quebec for Goods and services tax administration	142,772,214	142,772,214
Real property accommodation and services	347,681,720	346,165,700
Frozen	25,396,643	
Less: revenues netted against expenditures	330,565,205	330,565,205
	3,392,504,128	*3,097,500,944*
Vote 5 — Capital expenditures and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act* —		
Capital budget	*110,011,806*	*63,301,048*
Statutory amounts	*902,057,364*	*902,057,364*
Total Ministry	**4,404,573,298**	**4,062,859,356**
Canadian Heritage		
Department		
Vote 1 — Operating expenditures —		
Operating budget	189,064,184	181,607,814
Advertising initiatives	500,000	45,764
Frozen	3,318,044	
Less: revenues netted against expenditures	7,209,083	6,879,186
	185,673,145	*174,774,392*
Vote 5 — Grants and contributions —		
Grants and contributions	*1,133,745,259*	*1,130,800,471*
Statutory amounts	*26,711,965*	*25,996,267*
	1,346,130,369	1,331,571,130
Canada Council for the Arts		
Vote 10 — Payments to the Canada Council for the Arts —		
Payments to Crown Corporation	181,974,388	181,974,388
Canadian Broadcasting Corporation		
Vote 15 — Payments to the Canadian Broadcasting Corporation for operating expenditures —		
Payments to Crown Corporation	*975,617,798*	*975,617,798*
Vote 20 — Payments to the Canadian Broadcasting Corporation for working capital —		
Payments to Crown Corporation	*4,000,000*	*4,000,000*
Vote 25 — Payments to the Canadian Broadcasting Corporation for capital expenditures —		
Payments to Crown Corporation	*103,856,000*	*103,856,000*
	1,083,473,798	1,083,473,798
Canadian Museum for Human Rights		
Vote 30 — Payments to the Canadian Museum for Human Rights for operating and capital expenditures —		
Payments to Crown Corporation	32,016,180	32,016,180
Canadian Museum of History		
Vote 35 — Payments to the Canadian Museum of History for operating and capital expenditures —		
Payments to Crown Corporation	62,850,567	62,850,567
Canadian Museum of Immigration at Pier 21		
Vote 40 — Payment to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures —		
Payments to Crown Corporation	18,450,000	18,450,000

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Canadian Museum of Nature		
Vote 45 — Payments to the Canadian Museum of Nature for operating and capital expenditures		
Payments to Crown Corporation	26,770,876	26,770,876
Canadian Radio-television and Telecommunications Commission		
Vote 50 — Program expenditures		
Operating budget	54,002,762	50,946,681
Frozen	106,648	
Less: revenues netted against expenditures	47,270,272	47,191,677
	6,839,138	*3,755,004*
Statutory amounts	*6,624,857*	*6,624,857*
	13,463,995	10,379,861
Library and Archives of Canada		
Vote 55 — Operating expenditures		
Operating budget	87,995,768	87,453,375
Grants and contributions	37,116	36,766
Frozen	3,787,854	
Less: revenues netted against expenditures	550,000	236,309
	91,270,738	*87,253,832*
Vote 60 — Capital expenditures		
Capital budget	2,893,615	2,396,053
Frozen	1,050,000	
	3,943,615	*2,396,053*
Statutory amounts	*11,085,923*	*10,953,807*
	106,300,276	100,803,692
National Arts Centre Corporation		
Vote 65 — Payments to the National Arts Centre Corporation for operating expenditures		
Payments to Crown Corporation	34,647,720	34,647,720
National Film Board		
Vote 75 — Program expenditures		
Operating budget	77,660,960	70,428,054
Grants and contributions	80,000	80,000
Less: revenues netted against expenditures	8,452,446	3,920,951
	69,288,514	*66,587,103*
Statutory amounts	*5,766,725*	*278,962*
	75,055,239	66,866,065
National Gallery of Canada		
Vote 80 — Payments to the National Gallery of Canada for operating and capital expenditures		
Payments to Crown Corporation	*36,193,242*	*36,193,242*
Vote 85 — Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity		
Payments to Crown Corporation	*8,000,000*	*8,000,000*
	44,193,242	44,193,242
National Museum of Science and Technology		
Vote 90 — Payments to the National Museum of Science and Technology for operating and capital expenditures		
Payments to Crown Corporation	27,003,126	27,003,126

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Public Service Commission		
Vote 95 — Program expenditures		
Operating budget	96,583,850	83,243,625
Frozen	218,330	
Less: revenues netted against expenditures	14,252,000	9,263,057
	82,113,520	*73,980,568*
Statutory amounts	*11,586,697*	*11,586,697*
	93,700,217	85,567,265
Public Service Labour Relations Board		
Vote 100 — Program expenditures		
Operating budget	13,401,873	11,505,659
Frozen	81,299	
Less: revenues netted against expenditures	145,000	106,855
	13,175,574	*11,398,804*
Statutory amounts	*1,307,144*	*1,307,144*
	14,482,718	12,705,948
Public Service Staffing Tribunal		
Vote 105 — Program expenditures		
Operating budget	5,079,854	4,155,684
Translation costs (Devinat case)	170,000	80,735
Frozen	125,950	
	5,123,904	*4,236,419*
Statutory amounts	*532,271*	*532,271*
	5,656,175	4,768,690
Registry of the Public Servants Disclosure Protection Tribunal		
Vote 110 — Program expenditures		
Operating budget	*1,745,457*	*1,111,720*
Statutory amounts	*117,642*	*117,642*
	1,863,099	1,229,362
Telefilm Canada		
Vote 115 — Payments to Telefilm Canada to be used for the purposes set out in the *Telefilm Canada Act*		
Payments to Crown Corporation	99,975,111	99,975,111
The National Battlefields Commission		
Vote 70 — Program expenditures		
Operating budget	*7,755,964*	*7,435,086*
Statutory amounts	*2,719,761*	*2,719,758*
	10,475,725	10,154,844
Total Ministry	**3,270,002,821**	**3,235,401,865**
Canadian Northern Economic Development Agency (1)		
Vote 1 — Operating expenditures		
Operating budget	14,865,128	12,849,474
Frozen	355,875	
	14,509,253	*12,849,474*
Vote 5 — Contributions		
Contributions	*38,664,119*	*36,499,299*
Statutory amounts	*1,430,706*	*1,430,705*
Total Ministry	**54,604,078**	**50,779,478**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Citizenship and Immigration		
Department		
Vote 1 — Operating expenditures —		
Operating budget	528,827,866	489,733,338
Capital budget	6,566,654	5,414,382
Interim Federal Health Program	50,608,509	29,274,522
Immigration and Refugee Protection Act	2,338,511	2,118,717
Advertising initiatives	4,000,000	1,299,365
Frozen	8,686,275	
Less: revenues netted against expenditures	8,040,606	6,095,581
	592,987,209	*521,744,743*
Vote 5 — Grants and contributions —		
Grants and contributions	980,062,051	953,093,882
Global Assistance for Irregular Migrants	3,085,575	3,085,575
	983,147,626	*956,179,457*
Vote 7b — Passport Canada Revolving Fund — In accordance with section 12 of the *Revolving Funds Act*, (R.S.C., 1985, c. R-8), subsections 4(1) and (2) of that act are replaced by the following: 4(1) The Minister of Citizenship and Immigration may make expenditures out of the Consolidated Revenue Fund for the purpose of passport and other travel document services in Canada and at posts abroad. (2) The Minister of Citizenship and Immigration may spend, for the purpose mentioned in subsection (1), any revenue received in respect of that purpose. This amendment is deemed to have been enacted on July 2, 2013 —		
Other authority	*1*	
Vote 8c — Passport Canada Revolving Fund — In accordance with section 12 of the *Revolving Funds Act*, (R.S.C., 1985, c. R-8), subsection 4(3) of the same act is replaced by the following: 4(3) The aggregate of expenditures made under subsection (1) shall not at any time exceed by more than $1 the revenues received in respect of the purpose mentioned in subsection (1). This amendment is deemed to have been enacted on July 2, 2013 —		
Other authority	*1*	
Vote 9c — Citizenship and Immigration — Pursuant to subsection 25(2) of the *Financial Administration Act*, to write off from the Accounts of Canada 1,925 debts due to Her Majesty in right of Canada amounting to $806,220 —		
Other authority	*806,220*	*798,855*
Statutory amounts	*77,257,659*	*(100,028,360)*
	1,654,198,716	1,378,694,695
Immigration and Refugee Board		
Vote 10 — Program expenditures —		
Operating budget	107,035,919	102,834,546
Translation costs (Devinat case)	8,645,600	4,104,085
Immigration and Refugee Protection Act	1,485,950	1,112,489
Frozen	514,633	
	117,682,102	*108,051,120*
Statutory amounts	*13,869,200*	*13,869,200*
	131,551,302	121,920,320
Total Ministry	**1,785,750,018**	**1,500,615,015**
Economic Development Agency of Canada for the Regions of Quebec		
Vote 1 — Operating expenditures —		
Operating budget	41,781,681	38,574,722
Frozen	385,073	
	42,166,754	*38,574,722*
Vote 5 — Grants and contributions —		
Grants and contributions	259,995,889	225,935,280
Frozen	900,000	
	260,895,889	*225,935,280*
Statutory amounts	*4,829,053*	*4,795,815*
Total Ministry	**307,891,696**	**269,305,817**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Employment and Social Development		
Department		
Vote 1 — Operating expenditures		
Operating budget	2,431,593,437	2,339,455,150
Retroactive compensation	74,118,303	14,077,325
Alternative option to the working while on claim Employment Insurance pilot	7,757,036	2,525,955
New Gatineau Tower		
Canada Pension Plan	2,984,380	1,412,245
Employment Insurance	5,649,617	2,628,073
Bill C-51 — Implementation	15,637,551	13,961,511
Advertising initiatives	11,000,000	10,477,201
Frozen	5,973,231	
Less: revenues netted against expenditures	1,872,439,625	1,738,837,501
	682,273,930	*645,699,959*
Vote 5 — Grants and contributions		
Grants and contributions	1,809,208,338	1,697,786,241
Frozen	12,149,854	
	1,821,358,192	*1,697,786,241*
Statutory amounts	*47,304,353,987*	*47,303,426,321*
	49,807,986,109	49,646,912,521
Canada Industrial Relations Board		
Vote 10 — Program expenditures		
Operating budget	12,577,079	11,752,579
Frozen	14,153	
	12,591,232	*11,752,579*
Statutory amounts	*1,504,828*	*1,504,627*
	14,096,060	13,257,206
Canada Mortgage and Housing Corporation		
Vote 15 — To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*		
Other authority	2,090,366,000	2,054,849,627
Frozen	10,212,000	
	2,100,578,000	*2,054,849,627*
Statutory amounts	*30,000,000*	*30,000,000*
	2,130,578,000	2,084,849,627
Canadian Centre for Occupational Health and Safety		
Vote 20 — Program expenditures		
Operating budget	8,919,460	8,257,337
Less: revenues netted against expenditures	4,300,000	4,127,571
	4,619,460	*4,129,766*
Statutory amounts	*1,117,425*	*1,117,425*
	5,736,885	5,247,191
Office of the Co-ordinator, Status of Women		
Vote 25 — Operating expenditures		
Operating budget	11,418,596	11,063,460
Frozen	207,373	
	11,625,969	*11,063,460*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 30 — Grants and contributions —		
Grants and contributions	*19,033,333*	*19,033,333*
Statutory amounts	*1,327,619*	*1,325,490*
	31,986,921	31,422,283
Total Ministry	**$1,990,383,975**	**$1,781,688,828**
Environment		
Department		
Vote 1 — Operating expenditures —		
Operating budget	856,842,754	849,668,049
Frozen	9,179,699	
Less: revenues netted against expenditures	98,285,881	94,440,083
	767,736,572	*755,227,966*
Vote 5 — Capital expenditures —		
Capital budget	61,750,589	50,013,831
Frozen	2,038,029	
	63,788,618	*50,013,831*
Vote 10 — Grants and contributions —		
Grants and contributions	118,273,954	69,998,405
Frozen	1,324,708	
	119,598,662	*69,998,405*
Statutory amounts	*108,260,325*	*103,709,346*
	1,059,384,177	978,949,548
Canadian Environmental Assessment Agency		
Vote 15 — Program expenditures —		
Operating budget	34,809,096	31,674,119
Grants and contributions	3,852,668	2,763,823
Frozen	778,230	
Less: revenues netted against expenditures	8,001,000	4,866,022
	31,438,994	*29,571,920*
Statutory amounts	*3,056,560*	*3,056,560*
	34,495,554	32,628,480
Parks Canada Agency		
Vote 20 — Program expenditures —		
Operating budget	509,379,439	400,190,898
Capital budget	138,935,394	109,586,460
Grants and contributions	18,921,399	13,573,436
	667,236,232	*523,350,794*
Vote 25 — Payments to the New Parks and Historic Sites Account —		
Other authority	*500,000*	*500,000*
Statutory amounts	*167,090,562*	*167,090,562*
	834,826,794	690,941,356
Total Ministry	**1,928,706,525**	**1,702,519,384**
Finance		
Department		
Vote 1 — Operating expenditures —		
Operating budget	103,144,793	101,008,852
Advertising initiatives	11,500,000	10,907,536
Move to 90 Elgin street building	12,668,950	10,637,521
Frozen	352,262	
Less: revenues netted against expenditures	400,000	81,744
	127,266,005	*122,472,165*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 5 — Grants and contributions —		
Grants and contributions	*9,235,000*	*9,210,000*
Vote 7 — To amend subsection 14(1) of the *Canadian Securities Regulation Regime Transition Office Act* —		
Other authority	*1*	
Vote 10 — Pursuant to subsection 8(2) of the *Bretton Woods and Related Agreements Act*, the amount of financial assistance provided by the Minister of Finance by way of direct payments to the International Bank for Reconstruction and Development, in respect of the Agriculture Advance Market Commitment, shall not exceed, in 2013–2014, an amount of $10,000,000 and, in 2014–2015, an amount of $10,000,000 —		
Other authority	*1*	
Statutory amounts	*85,515,766,914*	*85,447,190,014*
	85,652,267,921	85,578,872,179
Office of the Auditor General		
Vote 20 — Program expenditures —		
Operating budget	80,639,362	75,485,504
Frozen	328,272	
Less: revenues netted against expenditures	2,510,000	1,057,558
	78,457,634	*74,427,946*
Statutory amounts	*9,848,357*	*9,837,073*
	88,305,991	84,265,019
Canadian International Trade Tribunal		
Vote 25 — Program expenditures —		
Operating budget	9,772,208	9,622,575
Frozen	18,789	
	9,790,997	*9,622,575*
Statutory amounts	*1,273,550*	*1,273,550*
	11,064,547	10,896,125
Financial Consumer Agency of Canada		
Statutory amounts	*14,719,918*	*14,719,918*
Financial Transactions and Reports Analysis Centre of Canada		
Vote 30 — Program expenditures —		
Operating budget	47,478,360	46,181,452
Frozen	287,142	
	47,765,502	*46,181,452*
Statutory amounts	*5,522,731*	*5,522,731*
	53,288,233	51,704,183
Office of the Superintendent of Financial Institutions		
Vote 35 — Program expenditures —		
Operating budget	*945,058*	*945,058*
Statutory amounts	*81,860,645*	*16,092,391*
	82,805,703	17,037,449
PPP Canada Inc		
Vote 40 — Payments to PPP Canada Inc for operations and program delivery —		
Payments to Crown Corporation	*12,300,000*	*12,300,000*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 45 — Payments to PPP Canada Inc for PPP Canada Fund investments —		
Payments to Crown Corporation	*252,900,000*	*252,900,000*
	265,200,000	265,200,000
Total Ministry	**86,167,652,313**	**86,022,694,873**
Fisheries and Oceans		
Department		
Vote 1 — Operating expenditures —		
Operating budget	1,347,581,157	1,315,893,037
Sustainable Aquaculture Program	9,558,802	7,490,733
Frozen	36,404,777	
Less: revenues netted against expenditures	50,714,600	39,968,355
	1,342,830,136	*1,283,415,415*
Vote 5 — Capital expenditures		
Capital budget	328,957,493	294,095,108
Canadian Coast Guard replacement air cushion vehicles	8,527,340	5,272,110
Frozen	71,736,049	
	409,220,882	*299,367,218*
Vote 10 — Grants and contributions —		
Grants and contributions	85,659,862	85,270,463
Frozen	2,574,309	
	88,234,171	*85,270,463*
Statutory amounts	*140,010,563*	*138,350,090*
Total Ministry	**1,980,295,752**	**1,806,403,186**
Foreign Affairs, Trade and Development		
Department		
Vote 1 — Operating expenditures		
Operating budget	1,500,139,722	1,431,306,828
Mission security	10,993,872	10,993,872
Immigration and Refugee Protection Act	289,710	238,626
Softwood lumber litigation costs	22,231,000	2,841,736
Dispute Resolution Panelists	620,000	37,809
Strengthening security at missions abroad	42,161,996	38,472,566
Crisis Pool Quick Release Mechanism	600,000	
Trans-Pacific Partnership negotiation costs	1,000,000	1,000,000
Frozen	11,330,885	
Less: revenues netted against expenditures	60,325,000	43,619,781
	1,529,042,185	*1,441,271,656*
Vote 5 — Capital expenditures		
Capital budget	75,264,948	69,978,766
Mission security	2,700,000	1,018,661
Strengthening security at missions abroad	129,073,286	68,923,624
Frozen	5,583,539	
	212,621,773	*139,921,051*
Vote 10 — Grants and contributions		
Grants and contributions	3,047,238,321	3,019,605,340
Crisis Pool Quick Release Mechanism	119,400,000	
Crisis Pool	90,000,000	86,250,000
	3,256,638,321	*3,105,855,340*
Vote 15 — Payments, in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of employees locally engaged outside Canada and for such other persons, as Treasury Board determines		
Other authority	*65,380,000*	*65,364,001*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 16c — Pursuant to section 24.1 of the *Financial Administration Act*, to forgive certain debts due to Her Majesty in Right of Canada amounting to $8,306,202 relating to loans made to the Government of the Republic of the Union of Myanmar (Burma)		
Other authority	*8,306,202*	*8,306,202*
Statutory amounts	*478,102,206*	*304,559,560*
	5,550,090,687	5,065,277,810
Canadian Commercial Corporation		
Vote 20 — Payments to the Canadian Commercial Corporation —		
Payments to Crown Corporation	15,656,400	15,656,400
Canadian International Development Agency		
Vote 25 — Operating expenditures —		
Operating budget	*38,221,887*	*38,221,887*
Vote 30 — Grants and contributions —		
Grants and contributions	*404,044,171*	*404,044,171*
Statutory amounts	*250,199,846*	*250,199,846*
	692,465,904	692,465,904
Export Development Canada (Canada Account)		
Statutory amounts	*122,395,881*	*122,395,881*
International Development Research Centre		
Vote 45 — Payments to the International Development Research Centre —		
Payments to Crown Corporation	202,416,279	202,416,279
Frozen	24,000,000	
	226,416,279	202,416,279
International Joint Commission (Canadian Section)		
Vote 50 — Program expenditures —		
Operating budget	6,655,709	6,045,036
Frozen	8,041	
	6,663,750	*6,045,036*
Statutory amounts	*624,859*	*624,859*
	7,288,609	6,669,895
National Capital Commission		
Vote 55 — Payments to the National Capital Commission for operating expenditures —		
Payments to Crown Corporation	*78,189,680*	*78,189,680*
Vote 60 — Payments to the National Capital Commission for capital expenditures —		
Payments to Crown Corporation	33,008,494	27,971,494
Frozen	4,000,000	
	37,008,494	*27,971,494*
	115,198,174	106,161,174
Total Ministry	**6,729,511,934**	**6,211,043,343**
Governor General		
Vote 1 — Program expenditures —		
Operating budget	17,715,529	17,271,740
Frozen	40,513	
	17,756,042	*17,271,740*
Statutory amounts	*3,039,779*	*3,034,764*
Total Ministry	**20,795,821**	**20,306,504**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Health (7)		
Department		
Vote 1 — Operating expenditures —		
Operating budget	1,347,752,747	1,201,611,909
Indian Residential Schools Resolution Health Support	23,774,673	20,109,742
Non-Insured Health Benefits	808,653,655	800,912,284
Non-Insured Health Benefits - Qalipu	14,932,318	9,992,949
Non-Insured Health Benefits - McIvor	16,669,107	13,053,600
Advertising initiatives	5,000,000	4,992,485
Frozen	7,875,682	
Less: revenues netted against expenditures	269,040,887	187,607,229
	1,955,617,295	*1,863,065,740*
Vote 5 — Capital expenditures		
Capital budget	25,176,593	21,683,176
Frozen	2,400,000	
	27,576,593	*21,683,176*
Vote 10 — Grants and contributions —		
Grants and contributions	1,371,192,721	1,361,595,068
Canadian Strategy for Cancer Control	48,500,000	48,500,000
Health Council of Canada	6,500,000	5,951,223
Indian Residential Schools Resolution Health Support	42,584,866	41,633,472
Non-Insured Health Benefits	188,169,947	180,800,230
Non-Insured Health Benefits - Qalipu	1,700,000	226,668
Non-Insured Health Benefits - McIvor	1,936,000	1,936,000
	1,660,583,534	*1,640,642,661*
Statutory amounts	*303,543,688*	*302,787,920*
	3,947,321,110	3,828,179,497
Canadian Food Inspection Agency (1)		
Vote 11 — Operating expenditures and contributions —		
Operating budget	597,163,210	588,129,934
Grants and contributions	2,126,275	2,126,275
Frozen	762,334	
	600,051,819	*590,256,209*
Vote 13 — Capital expenditures		
Capital budget	23,952,192	21,464,985
Frozen	2,123,430	
	26,075,622	*21,464,985*
Statutory amounts	*228,967,028*	*194,030,459*
	855,094,469	805,751,653
Canadian Institutes of Health Research		
Vote 15 — Operating expenditures —		
Operating budget	50,657,097	48,129,248
Frozen	92,484	
	50,749,581	*48,129,248*
Vote 20 — Grants		
Grants	*944,401,906*	*943,955,266*
Statutory amounts	*5,887,474*	*5,887,474*
	1,001,038,961	997,971,988
Patented Medicine Prices Review Board		
Vote 40 — Program expenditures		
Operating budget	8,031,868	6,746,435
Public interest hearing	2,470,000	60,641
	10,501,868	*6,807,076*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Statutory amounts	*3,733,491*	*3,733,491*
	14,235,359	10,540,567
Public Health Agency of Canada		
Vote 45 — Operating expenditures —		
Operating budget	356,540,982	344,607,091
Influenza vaccine fill line	11,134,000	11,134,000
Federal portion of provincial/territorial antiviral purchases for the short-term replenishment of the National Antiviral Stockpile	5,448,159	5,448,159
Frozen	2,850,572	
Less: revenues netted against expenditures	573,700	505,249
	375,400,013	*360,684,001*
Vote 50 — Capital expenditures —		
Capital budget	*13,849,226*	*11,357,101*
Vote 55 — Grants and contributions —		
Grants and contributions	*208,048,310*	*205,633,323*
Statutory amounts	*43,829,577*	*43,823,211*
	641,127,126	621,497,636
Total Ministry	**6,458,817,025**	**6,263,941,341**
Indian Affairs and Northern Development		
Department		
Vote 1 — Operating expenditures —		
Operating budget	946,943,242	875,197,223
Settlement allotment	559,800,000	461,152,933
McIvor Registration	1,329,995	1,200,948
Frozen	20,251,179	
Less: revenues netted against expenditures	750,000	690,270
	1,527,574,416	*1,336,860,834*
Vote 5 — Capital expenditures —		
Capital budget	16,505,337	6,632,304
Frozen	2,660,390	
	19,165,727	*6,632,304*
Vote 10 — Grants and contributions —		
Grants and contributions	6,932,236,860	6,430,159,722
Funding for emergency measures in First Nations communities	57,867,449	57,867,449
Funding for essential fuel storage tanks in First Nations communities	21,834,576	21,834,576
	7,011,938,885	*6,509,861,747*
Statutory amounts	*219,689,294*	*186,136,790*
	8,778,368,322	8,039,491,675
Canadian Polar Commission		
Vote 25 — Program expenditures —		
Operating budget	1,350,958	1,349,699
Grants and contributions	1,096,000	1,096,000
Frozen	2,668	
	2,449,626	*2,445,699*
Statutory amounts	*144,310*	*144,310*
	2,593,936	2,590,009
Indian Residential Schools Truth and Reconciliation Commission		
Vote 30 — Program expenditures —		
Operating budget	10,660,685	6,501,067
Frozen	2,311,776	
	12,972,461	*6,501,067*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Statutory amounts	*360,329*	*360,329*
	13,332,790	6,861,396
Registry of the Specific Claims Tribunal		
Vote 35 — Program expenditures —		
Operating budget	*2,791,903*	*1,981,845*
Statutory amounts	*159,746*	*159,591*
	2,951,649	2,141,436
Total Ministry	**8,797,246,697**	**8,051,084,516**
Industry		
Department		
Vote 1 — Operating expenditures —		
Operating budget	444,814,512	437,633,912
Advertising initiatives	8,000,000	7,933,153
Frozen	4,228,859	
Less: revenues netted against expenditures	78,634,000	72,135,353
	378,409,371	*373,431,712*
Vote 5 — Capital expenditures —		
Capital budget	*27,485,740*	*23,496,933*
Vote 10 — Grants and contributions —		
Grants and contributions	624,742,572	557,545,624
Frozen	81,700,000	
	706,442,572	*557,545,624*
Statutory amounts	*333,424,041*	*161,001,195*
	1,445,761,724	1,115,475,464
Canadian Space Agency		
Vote 25 — Operating expenditures —		
Operating budget	170,857,834	165,008,980
Frozen	1,033,994	
	171,891,828	*165,008,980*
Vote 30 — Capital expenditures —		
Capital budget	211,416,494	200,820,185
Frozen	83,190,058	
	294,606,552	*200,820,185*
Vote 35 — Grants and contributions —		
Grants and contributions	32,685,147	32,682,181
Frozen	944,853	
	33,630,000	*32,682,181*
Statutory amounts	*10,229,367*	*10,203,894*
	510,357,747	408,715,240
Canadian Tourism Commission		
Vote 40 — Payments to the Canadian Tourism Commission —		
Payments to Crown Corporation	*57,975,770*	*57,975,770*
Copyright Board		
Vote 45 — Program expenditures —		
Operating budget	*2,890,321*	*2,531,986*
Statutory amounts	*247,686*	*247,686*
	3,138,007	2,779,672

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Federal Economic Development Agency for Southern Ontario		
Vote 50 — Operating expenditures —		
Operating budget	28,702,088	26,887,683
Frozen	30,942	
	28,733,030	*26,887,683*
Vote 55 — Grants and contributions —		
Grants and contributions	*214,718,410*	*204,169,344*
Statutory amounts	*3,257,241*	*3,223,378*
	246,708,681	234,280,405
National Research Council of Canada		
Vote 60 — Operating expenditures —		
Operating budget	389,513,756	389,042,101
Frozen	9,269,148	
	398,782,904	*389,042,101*
Vote 65 — Capital expenditures —		
Capital budget	32,779,471	32,308,209
Frozen	49,710	
	32,829,181	*32,308,209*
Vote 70 — Grants and contributions —		
Grants and contributions	287,043,455	284,036,803
Frozen	6,872,943	
	293,916,398	*284,036,803*
Statutory amounts	*345,740,895*	*189,031,093*
	1,071,269,378	894,418,206
Natural Sciences and Engineering Research Council		
Vote 75 — Operating expenditures —		
Operating budget	45,224,501	42,830,641
Frozen	306,394	
Less: revenues netted against expenditures	694,994	163,972
	44,835,901	*42,666,669*
Vote 80 — Grants —		
Grants	*1,020,154,171*	*1,018,904,138*
Statutory amounts	*5,109,053*	*5,108,223*
	1,070,099,125	1,066,679,030
Registry of the Competition Tribunal		
Vote 85 — Program expenditures —		
Operating budget	*2,290,984*	*1,028,926*
Statutory amounts	*126,497*	*126,497*
	2,417,481	1,155,423
Social Sciences and Humanities Research Council		
Vote 90 — Operating expenditures —		
Operating budget	23,575,571	22,629,987
Frozen	325,533	
Less: revenues netted against expenditures	374,227	92,234
	23,526,877	*22,537,753*
Vote 95 — Grants —		
Grants	*670,855,922*	*670,382,869*
Statutory amounts	*2,798,816*	*2,798,816*
	697,181,615	695,719,438

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Standards Council of Canada		
Vote 100 — Payments to the Standards Council of Canada —		
Payments to Crown Corporation	8,081,241	8,081,241
Frozen	2,000,000	
	10,081,241	8,081,241
Statistics Canada		
Vote 105 — Program expenditures —		
Operating budget	538,739,532	495,983,469
Frozen	10,750,346	
Less: revenues netted against expenditures	120,000,000	92,281,029
	429,489,878	*403,702,440*
Statutory amounts	*67,809,335*	*67,809,335*
	497,299,213	471,511,775
Total Ministry	**5,612,289,982**	**4,956,791,664**
Justice		
Department		
Vote 1 — Operating expenditures —		
Operating budget	619,055,972	603,795,231
Immigration and Refugee Protection Act	4,580,738	4,004,086
Frozen	1,912,855	
Less: revenues netted against expenditures	299,512,080	299,512,080
	326,037,485	*308,287,237*
Vote 5 — Grants and contributions —		
Grants and contributions	354,355,223	344,744,854
Immigration and Refugee Protection Act	2,080,000	833,491
	356,435,223	*345,578,345*
Statutory amounts	*83,176,933*	*83,175,282*
	765,649,641	737,040,864
Canadian Human Rights Commission		
Vote 10 — Program expenditures —		
Operating budget	21,971,574	21,897,367
Frozen	478,261	
Less: revenues netted against expenditures	1,218,000	1,197,309
	21,231,835	*20,700,058*
Statutory amounts	*2,973,592*	*2,973,592*
	24,205,427	23,673,650
Canadian Human Rights Tribunal		
Vote 15 — Program expenditures —		
Operating budget	*4,354,660*	*4,114,662*
Statutory amounts	*315,764*	*315,764*
	4,670,424	4,430,426
Commissioner for Federal Judicial Affairs		
Vote 20 — Commissioner for Federal Judicial Affairs — Operating expenditures —		
Operating budget	9,269,908	8,588,475
Frozen	233,427	
Less: revenues netted against expenditures	275,000	35,833
	9,228,335	*8,552,642*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 25 — Canadian Judicial Council — Operating expenditures —		
Operating budget	*1,614,741*	*1,526,534*
Statutory amounts	*491,263,374*	*491,263,105*
	502,106,450	501,342,281
Courts Administration Service		
Vote 30 — Program expenditures —		
Operating budget	58,941,323	56,978,212
Immigration and Refugee Protection Act	3,319,266	3,319,266
Frozen	2,829,342	
	65,089,931	*60,297,478*
Statutory amounts	*7,057,467*	*7,045,081*
	72,147,398	67,342,559
Office of the Director of Public Prosecutions		
Vote 35 — Program expenditures —		
Operating budget	195,079,244	188,160,039
Less: revenues netted against expenditures	22,742,000	20,538,305
	172,337,244	*167,621,734*
Statutory amounts	*17,671,807*	*17,671,807*
	190,009,051	185,293,541
Offices of the Information and Privacy Commissioners of Canada		
Vote 40 — Office of the Information Commissioner of Canada — Program expenditures —		
Operating budget	*14,002,674*	*13,965,233*
Vote 45 — Office of the Privacy Commissioner of Canada — Program expenditures —		
Operating budget	27,262,355	25,072,436
Grants and contributions	500,000	480,999
Frozen	155,290	
	27,917,645	*25,553,435*
Statutory amounts	*3,908,307*	*3,905,549*
	45,828,626	43,424,217
Supreme Court of Canada		
Vote 50 — Program expenditures —		
Operating budget	23,073,048	22,419,896
Frozen	516,926	
	23,589,974	*22,419,896*
Statutory amounts	*9,011,868*	*9,011,043*
	32,601,842	31,430,939
Total Ministry	**1,637,218,859**	**1,593,978,477**
National Defence		
Department		
Vote 1 — Operating expenditures —		
Operating budget	14,061,628,702	13,899,842,984
Security insurance plan long-term disability	510,000,000	510,000,000
Frozen	21,187,726	
Less: revenues netted against expenditures	457,377,251	417,178,297
	14,135,439,177	*13,992,664,687*
Vote 5 — Capital expenditures —		
Capital budget	3,019,744,139	2,855,755,116
Frozen	599,195,574	
	3,618,939,713	*2,855,755,116*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 10 — Grants and contributions —		
Grants and contributions	*184,691,220*	*164,625,402*
Statutory amounts	*1,757,404,923*	*1,751,329,001*
	19,696,475,033	18,764,374,206
Communications Security Establishment Canada		
Vote 20 — Program expenditures —		
Operating budget	401,132,313	396,561,567
Communications Security Establishment Canada Long-Term Accommodation Project	21,757,328	13,532,068
Frozen	12,629,004	
Less: revenues netted against expenditures	1,000,000	606,453
	434,518,645	*409,487,182*
Statutory amounts	*34,282,773*	*34,185,863*
	468,801,418	443,673,045
Military Grievances External Review Committee		
Vote 15 — Program expenditures —		
Operating budget	6,401,757	5,356,375
Frozen	34,992	
	6,436,749	*5,356,375*
Statutory amounts	*624,630*	*624,630*
	7,061,379	5,981,005
Military Police Complaints Commission		
Vote 25 — Program expenditures —		
Operating budget	4,539,595	3,799,364
Public interest hearing	4,042,868	876,120
Conduct review	1,359,801	484,315
Frozen	941,024	
	10,883,288	*5,159,799*
Statutory amounts	*360,410*	*360,406*
	11,243,698	5,520,205
Office of the Communications Security Establishment Commissioner		
Vote 30 — Program expenditures —		
Operating budget	1,964,178	1,775,440
Frozen	135,536	
	2,099,714	*1,775,440*
Statutory amounts	*167,680*	*167,680*
	2,267,394	1,943,120
Total Ministry	**20,185,848,922**	**19,221,491,581**
Natural Resources		
Department		
Vote 1 — Operating expenditures —		
Operating budget	654,216,070	643,457,612
Atomic Energy of Canada Limited Restructuring Advisory Services	8,500,000	8,283,477
Atomic Energy of Canada Limited program implementation expenditures in the Nuclear Legacy Liabilities Program	172,100,000	172,100,000
International Boundary Commission	1,841,751	1,713,033
Advertising initiatives	8,000,000	7,270,565
Frozen	60,158,275	
Less: revenues netted against expenditures	33,808,000	26,597,780
	871,008,096	*806,226,907*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 5 — Capital expenditures —		
Capital budget	28,772,578	26,069,585
Frozen	22,763	
	28,795,341	*26,069,585*
Vote 10 — Grants and contributions —		
Grants and contributions	529,753,121	401,397,529
Frozen	79,074,627	
	608,827,748	*401,397,529*
Statutory amounts	*864,652,097*	*857,350,572*
	2,373,283,282	2,091,044,593
Atomic Energy of Canada Limited		
Vote 15 — Payments to Atomic Energy of Canada Limited for operating and capital expenditures —		
Payments to Crown Corporation	370,762,900	351,762,900
Frozen	7,300,000	
	378,062,900	*351,762,900*
Statutory amounts	*33,700,000*	*33,700,000*
	411,762,900	385,462,900
Canadian Nuclear Safety Commission		
Vote 20 — Program expenditures —		
Operating budget	47,088,270	44,407,170
Grants and contributions	2,365,753	1,723,630
Frozen	176,352	
	49,630,375	*46,130,800*
Statutory amounts	*101,824,231*	*99,486,221*
	151,454,606	145,617,021
National Energy Board		
Vote 25 — Program expenditures —		
Operating budget	75,445,159	72,726,493
Grants and contributions	2,114,067	316,297
Translation costs (Devinat case)	343,455	243,376
	77,902,681	*73,286,166*
Statutory amounts	*8,396,682*	*8,396,515*
	86,299,363	81,682,681
Northern Pipeline Agency		
Vote 30 — Program expenditures —		
Operating budget	1,357,346	1,038,693
Grants and contributions	1,620,000	
Frozen	25,654	
	3,003,000	*1,038,693*
Statutory amounts	*133,931*	*133,931*
	3,136,931	1,172,624
Total Ministry	**3,025,937,082**	**2,704,979,819**
Office of Infrastructure of Canada (1)		
Vote 1 — Operating expenditures —		
Operating budget	50,198,402	46,209,274
Frozen	4,984,494	
	55,182,896	*46,209,274*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 5 — Contributions —		
Contributions	4,092,640,428	3,463,223,390
Frozen	9,390,835	
	4,102,031,263	*3,463,223,390*
Statutory amounts	*4,392,827*	*4,392,827*
	4,161,606,986	3,513,825,491
The Jacques Cartier and Champlain Bridges Inc [4]		
Vote 50 — Payments to the Jacques Cartier and Champlain Bridges Inc —		
Payments to Crown Corporation	101,315,253	37,608,715
Total Ministry	**4,262,922,239**	**3,551,434,206**
Parliament		
The Senate		
Vote 1 — Program expenditures —		
Operating budget	57,767,609	53,413,649
Grants and contributions	402,207	402,207
	58,169,816	*53,815,856*
Statutory amounts	*30,878,194*	*30,878,194*
	89,048,010	84,694,050
House of Commons		
Vote 5 — Program expenditures —		
Operating budget	296,101,622	277,954,760
Grants and contributions	946,920	946,920
Less: revenues netted against expenditures	903,041	903,041
	296,145,501	*277,998,639*
Statutory amounts	*136,612,399*	*136,612,399*
	432,757,900	414,611,038
Library of Parliament		
Vote 10 — Program expenditures —		
Operating budget	38,817,080	37,948,042
Less: revenues netted against expenditures	1,000,000	600,517
	37,817,080	*37,347,525*
Statutory amounts	*4,983,016*	*4,983,016*
	42,800,096	42,330,541
Office of the Conflict of Interest and Ethics Commissioner		
Vote 15 — Program expenditures —		
Operating budget	*6,234,980*	*5,335,910*
Statutory amounts	*699,140*	*699,140*
	6,934,120	6,035,050
Senate Ethics Officer		
Vote 20 — Program expenditures —		
Operating budget	*823,894*	*675,099*
Statutory amounts	*90,819*	*90,819*
	914,713	765,918
Total Ministry	**572,454,839**	**548,436,597**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Privy Council Office		
Department		
Vote 1 — Program expenditures —		
Operating budget	113,667,328	110,632,553
United States-Canada Regulatory Cooperation Council	2,177,370	1,560,907
Frozen	2,228,457	
Less: revenues netted against expenditures	75,000	75,000
	117,998,155	*112,118,460*
Statutory amounts	*14,272,302*	*14,266,667*
	132,270,457	126,385,127
Canadian Intergovernmental Conference Secretariat		
Vote 5 — Program expenditures —		
Operating budget	5,766,282	5,515,380
Frozen	5,832	
	5,772,114	*5,515,380*
Statutory amounts	*349,501*	*349,501*
	6,121,615	5,864,881
Canadian Transportation Accident Investigation and Safety Board		
Vote 10 — Program expenditures —		
Operating budget	28,454,602	28,453,829
Lac Mégantic Investigation	1,001,947	1,001,947
Frozen	165,611	
	29,622,160	*29,455,776*
Statutory amounts	*3,860,908*	*3,847,418*
	33,483,068	33,303,194
Office of the Chief Electoral Officer		
Vote 15 — Program expenditures —		
Operating budget	*31,858,012*	*30,177,120*
Statutory amounts	*90,050,629*	*90,050,629*
	121,908,641	120,227,749
Office of the Commissioner of Official Languages		
Vote 20 — Program expenditures —		
Operating budget	22,712,375	21,841,701
Frozen	202,824	
	22,915,199	*21,841,701*
Statutory amounts	*2,346,062*	*2,346,062*
	25,261,261	24,187,763
Security Intelligence Review Committee		
Vote 25 — Program expenditures —		
Operating budget	*2,713,531*	*2,496,497*
Statutory amounts	*286,024*	*286,024*
	2,999,555	2,782,521
Total Ministry	**322,044,597**	**312,751,235**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Public Safety and Emergency Preparedness		
Department		
Vote 1 — Operating expenditures —		
Operating budget	131,766,559	128,089,397
Financial support to Provinces and Territories for 2011 flood mitigation investments	250,521	113,156
Immigration and Refugee Protection Act	380,658	363,552
National Security and Emergency Management Initiatives under the Action Plan for Perimeter Security and Economic Competitiveness	2,514,431	2,204,272
National Security Review	534,663	534,663
Advertising initiatives	4,500,000	4,489,428
Frozen	617,522	
Less: revenues netted against expenditures	3,000,000	2,549,320
	137,564,354	*133,245,148*
Vote 5 — Grants and contributions —		
Grants and contributions	1,180,737,805	1,176,687,558
Financial support to Provinces and Territories for 2011 flood mitigation investments	37,950,000	15,634,720
	1,218,687,805	*1,192,322,278*
Statutory amounts	*15,682,817*	*15,682,817*
	1,371,934,976	1,341,250,243
Canada Border Services Agency		
Vote 10 — Operating expenditures —		
Operating budget	1,647,132,399	1,554,966,073
Immigration and Refugee Protection Act	7,352,024	3,653,180
Frozen	133,689,738	
Less: revenues netted against expenditures	18,169,071	18,169,071
	1,770,005,090	*1,540,450,182*
Vote 15 — Capital expenditures —		
Capital budget	170,032,062	121,932,181
Frozen	60,319,864	
	230,351,926	*121,932,181*
Statutory amounts	*187,896,328*	*187,729,139*
	2,188,253,344	1,850,111,502
Canadian Security Intelligence Service		
Vote 20 — Operating expenditures —		
Operating budget	469,424,146	464,151,964
Immigration and Refugee Protection Act	4,710,600	4,409,513
National Security Review	240,178	240,178
Frozen	12,653,679	
	487,028,603	*468,801,655*
Statutory amounts	*47,725,467*	*47,504,074*
	534,754,070	516,305,729
Correctional Service of Canada		
Vote 25 — Operating expenditures —		
Operating budget	2,169,114,537	2,115,669,644
Grants and contributions	957,501	345,712
Frozen	34,133,528	
	2,204,205,566	*2,116,015,356*
Vote 30 — Capital expenditures —		
Capital budget	*456,920,598*	*378,371,594*
Statutory amounts	*261,904,477*	*255,904,525*
	2,923,030,641	2,750,291,475

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Office of the Correctional Investigator of Canada		
Vote 40 — Program expenditures —		
Operating budget	*4,379,091*	*4,192,211*
Statutory amounts	*533,970*	*533,970*
	4,913,061	4,726,181
Parole Board of Canada		
Vote 35 — Program expenditures —		
Operating budget	51,362,765	48,243,493
Frozen	83,068	
Less: revenues netted against expenditures	5,644,800	4,522,340
	45,801,033	*43,721,153*
Statutory amounts	*6,696,566*	*6,689,324*
	52,497,599	50,410,477
Royal Canadian Mounted Police		
Vote 45 — Operating expenditures —		
Operating budget	1,469,462,249	1,438,781,104
Contract policing services	2,200,225,409	2,137,957,468
2010 Olympic Security Expenditures	2,983,223	772,617
2010 G8/G20 Summit Security Unit	1,390,692	126,034
Restoring the Effectiveness of Federal Policing	153,500,000	153,500,000
International Police Peacekeeping and Peace operations	33,726,454	27,782,375
Frozen	15,049,345	
Less: revenues netted against expenditures	1,854,514,894	1,777,468,057
	2,021,822,478	*1,981,451,541*
Vote 50 — Capital expenditures —		
Capital budget	141,406,136	96,081,327
Contract policing services	190,961,839	121,082,259
Restoring the Effectiveness of Federal Policing	2,938,000	2,938,000
Frozen	194,277	
	335,500,252	*220,101,586*
Vote 55 — Grants and contributions —		
Grants and contributions	*153,072,385*	*150,151,242*
Statutory amounts	*547,323,082*	*540,676,327*
	3,057,718,197	2,892,380,696
Royal Canadian Mounted Police External Review Committee		
Vote 60 — Program expenditures —		
Operating budget	1,556,966	1,445,271
Frozen	82,596	
	1,639,562	*1,445,271*
Statutory amounts	*160,657*	*160,657*
	1,800,219	1,605,928
Royal Canadian Mounted Police Public Complaints Commission		
Vote 65 — Program expenditures —		
Operating budget	*9,397,640*	*7,958,517*
Statutory amounts	*831,317*	*831,317*
	10,228,957	8,789,834
Total Ministry	**10,145,131,064**	**9,415,872,065**

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Public Works and Government Services		
Department		
Vote 1 — Operating expenditures —		
Operating budget	990,244,452	961,165,124
Real property services	2,483,572,139	2,453,781,334
Receiver General and Central Compensation Administration function	104,457,726	104,457,726
Sydney Tar Ponds project	72,499,888	57,374,585
Linguistic services	34,369,110	32,135,603
Cost and profit assurance program	2,394,319	2,394,319
Build in Canada Innovation Program	6,284,299	5,399,632
Advertising Initiatives	2,500,000	2,095,331
Frozen	588,805	
Less: revenues netted against expenditures	1,533,514,291	1,533,514,291
	2,163,396,447	*2,085,289,360*
Vote 5 — Capital expenditures —		
Capital budget	*691,151,109*	*654,842,004*
Statutory amounts	*474,696,591*	*106,992,770*
	3,329,244,147	2,847,124,134
Old Port of Montreal Corporation Inc		
Vote 10 — Payments to the Old Port of Montreal Corporation Inc or to the Crown corporation to which it is amalgamated for operating and capital expenditures of the Old Port of Montreal Division —		
Payments to Crown Corporation	24,472,000	17,196,000
Shared Services Canada		
Vote 15 — Operating expenditures —		
Operating budget	1,757,456,914	1,714,732,898
Treasury Board Secretariat Moving and Accommodations Expenses	64,801	64,801
Less: revenues netted against expenditures	350,999,820	350,999,820
	1,406,521,895	*1,363,797,879*
Vote 20 — Capital expenditures —		
Capital budget	218,895,310	197,859,863
Treasury Board Secretariat Moving and Accommodations Expenses	2,831,744	1,016,850
	221,727,054	*198,876,713*
Statutory amounts	*90,574,592*	*90,563,213*
	1,718,823,541	1,653,237,805
Total Ministry	**5,072,539,688**	**4,517,557,939**
Transport (3)		
Department		
Vote 1 — Operating expenditures —		
Operating budget	658,714,795	637,031,661
Frozen	5,876,189	
Less: revenues netted against expenditures	87,866,097	87,866,097
	576,724,887	*549,165,564*
Vote 5 — Capital expenditures —		
Capital budget	97,670,954	75,558,930
Frozen	134,931,694	
	232,602,648	*75,558,930*
Vote 10 — Grants and contributions —		
Grants and contributions	523,078,306	462,317,216
Frozen	32,512,544	
	555,590,850	*462,317,216*
Statutory amounts	*253,683,467*	*253,591,125*
	1,618,601,852	1,340,632,835

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Canada Post Corporation		
Vote 15 — Payments to the Canada Post Corporation for special purposes —		
Payments to Crown Corporation	22,210,000	22,210,000
Canadian Air Transport Security Authority		
Vote 20 — Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		
Payments to Crown Corporation	571,602,831	559,065,861
Frozen	26,683,369	
	598,286,200	559,065,861
Canadian Transportation Agency		
Vote 25 — Program expenditures —		
Operating budget	26,655,077	25,561,336
Frozen	8,247	
	26,663,324	*25,561,336*
Statutory amounts	*3,415,602*	*3,415,602*
	30,078,926	28,976,938
Marine Atlantic Inc		
Vote 30 — Payments to Marine Atlantic Inc —		
Payments to Crown Corporation	154,430,000	154,430,000
The Federal Bridge Corporation Limited		
Vote 45 — Payments to the Federal Bridge Corporation Limited —		
Payments to Crown Corporation	14,338,293	13,190,982
The Jacques Cartier and Champlain Bridges Inc (4)		
Vote 50 — Payments to the Jacques Cartier and Champlain Bridges Inc —		
Payments to Crown Corporation	151,610,156	151,610,156
Frozen	21,641,000	
	173,251,156	151,610,156
Transportation Appeal Tribunal of Canada		
Vote 55 — Program expenditures —		
Operating budget	1,376,998	1,340,954
Frozen	3,469	
	1,380,467	*1,340,954*
Statutory amounts	*130,122*	*130,083*
	1,510,589	1,471,037
VIA Rail Canada Inc		
Vote 60 — Payments to VIA Rail Canada Inc —		
Payments to Crown Corporation	423,883,000	405,661,000
Frozen	15,500,000	
	439,383,000	405,661,000
Total Ministry	**3,052,090,016**	**2,677,248,809**
Treasury Board		
Secretariat		
Vote 1 — Program expenditures —		
Operating budget	249,302,305	239,758,933
Grants and contributions	256,600	256,600
Treasury Board Secretariat Moving and Accommodations Expenses	4,847,130	4,687,159
Frozen	5,602,564	
Less: revenues netted against expenditures	13,680,699	10,478,639
	246,327,900	*234,224,053*

Budgetary Details by Allotment — *Continued*

Department and agency	Allotments $	Expenditures $
Vote 5 — Government contingencies —		
Operating budget	*749,998,884*	
Vote 10 — Government-wide initiatives —		
Operating budget	*2,093,000*	
Vote 20 — Public Service Insurance —		
Operating budget	2,718,660,325	2,598,049,150
Grants and contributions	500,000	327,463
Less: revenues netted against expenditures	450,980,664	412,243,905
	2,268,179,661	*2,186,132,708*
Vote 25 — Operating Budget Carry Forward —		
Operating budget	*173,453,875*	
Vote 30 — Paylist requirements —		
Operating budget	*487,698,916*	
Statutory amounts	*472,167,288*	*472,164,188*
	4,399,919,524	2,892,520,949
Canada School of Public Service		
Vote 40 — Program expenditures —		
Operating budget	42,945,503	42,820,558
Frozen	3,034,425	
	45,979,928	*42,820,558*
Statutory amounts	*80,681,489*	*41,941,023*
	126,661,417	84,761,581
Office of the Commissioner of Lobbying		
Vote 45 — Program expenditures —		
Operating budget	4,287,832	4,026,928
Frozen	12,022	
	4,299,854	*4,026,928*
Statutory amounts	*436,595*	*436,595*
	4,736,449	4,463,523
Office of the Public Sector Integrity Commissioner		
Vote 50 — Program expenditures —		
Operating budget	5,391,058	4,972,074
Grants and contributions	40,000	34,533
Frozen	28,724	
	5,459,782	*5,006,607*
Statutory amounts	*536,480*	*536,434*
	5,996,262	5,543,041
Total Ministry	**4,537,313,652**	**2,987,289,094**
Veterans Affairs		
Department		
Vote 1 — Operating expenditures —		
Operating budget	246,160,198	241,068,015
Other health purchased services	552,215,533	503,652,324
New Veterans Charter Support Services	24,545,000	18,472,650
Advertising initiatives	4,000,000	3,912,831
Ste. Anne's Hospital	71,560,119	69,363,163
Frozen	1,170,601	
	899,651,451	*836,468,983*

Budgetary Details by Allotment — *Concluded*

Department and agency	Allotments $	Expenditures $
Vote 5 — Grants and contributions		
Grants and contributions	*2,738,741,501*	*2,635,519,439*
Statutory amounts	*41,584,467*	*41,584,467*
	3,679,977,419	3,513,572,889
Veterans Review and Appeal Board		
Vote 10 — Program expenditures		
Operating budget	10,655,679	10,022,700
Frozen	37,508	
	10,693,187	*10,022,700*
Statutory amounts	*1,435,388*	*1,435,388*
	12,128,575	11,458,088
Total Ministry	**3,692,105,994**	**3,525,030,977**
Western Economic Diversification		
Vote 1 — Operating expenditures		
Operating budget	42,167,493	40,153,739
Frozen	632,457	
	42,799,950	*40,153,739*
Vote 5 — Grants and contributions		
Grants and contributions	*147,133,550*	*143,006,398*
Statutory amounts	*5,168,835*	*5,168,154*
Total Ministry	**195,102,335**	**188,328,291**
Grand Total	**239,223,580,268**	**229,961,544,949**

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(1) Order in Council P.C. 2013-1052 transferred all of the powers, duties and functions under the *Canadian Food Inspection Agency Act*, except the powers, duties or function under subsection 4(2) of that Act, from the Minister of Agriculture and Agri-Food to the Minister of Health, effective October 7, 2013. Prior to the transfer, non-statutory expenditures of approximately $274,084,657 were approved by the Minister of Agriculture and Agri-Food. Previous year's amounts have been restated by $782,055,725.

(2) Order in Council P.C. 2013-0872 transferred the control and supervision of the portion of the federal public administration known as the Canadian Northern Economic Development Agency from the Minister of Health to the Minister of the Canadian Northern Economic Development Agency and ordered the Minister of the Canadian Northern Economic Development Agency to preside over the Agency, effective July 15, 2013. Prior to the transfer, non-statutory expenditures of approximately $4,159,514 were approved by the Minister of Health. Previous year's amounts have been restated by $52,388,610.

(3) Order in Council P.C. 2013-0869 transferred the control and supervision of that portion of the federal public administration known as the Office of Infrastructure of Canada, from the Minister of Transport to the President of the Queen's Privy Council for Canada, effective July 15, 2013. Prior to the transfer, non-statutory expenditures of approximately $1,113,557,069 were approved by the Minister of Transport. Previous year's amounts have been restated by $3,752,656,392.

(4) Order in Council P.C. 2014-0144 transferred the control and supervision of that portion of the federal public administration in the Department of Transport known as the Unit Responsible for Federal Bridges in the Region of Montreal, from the Department of Transport to the Office of Infrastructure of Canada, effective February 13, 2014.

Commissions

General information by Commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

General information by Commission

Department and agency	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living costs*			
	$	$	$	$	$
Fisheries and Oceans					
Department Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River			372,448	139,816	512,264
The Commission was established by Order in Council (Privy Council (P.C.) number 2009-1861 dated November 25, 2009) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.(1)					
Privy Council Office					
Office of the Chief Electoral Officer Federal Electoral Boundaries Commissions	28,566	32,651	27,508	51,454	140,179
These independent Commissions, one per province were established by Order in Council (P.C. number 2012-0086 dated February 21, 2012) pursuant to the*Electoral Boundaries Readjustment Act*. The Commissions' mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of it's final report.					

General information by Commission — *Concluded*

Department and agency	Members Salaries	Members Travel and living costs*	Other salaries	Other expenditures	Total
	$	$	$	$	$
Public Safety and Emergency Preparedness					
Royal Canadian Mounted Police Public (RCMP) Complaints Commission					
Commission for Public Complaints against the RCMP	119,401	49,691			169,092
The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power of investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so. Order in Council (P.C. number 1986-2904) designates the Commission as a department for the purposes of the *Financial Administration Act* and the *Public Service Employment Act*.					

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* For details related to current year expenditures, refer to the following statement called "Travel and living costs by commission"

(1) These expenditures are related to work performed by the Department of Fisheries and Oceans after the completion of the commission's inquiry into the decline of sockeye salmon in the Fraser River. These costs include costs related to administrative and legal support, document management, archiving of records and follow up to the Cohen Commission recommendations.

Travel and Living costs by Commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and Living costs by Commission

Name of members	Amount
	$
Privy Council Office	
Office of the Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Colbourne D	837
Courtney J	737
Doyon M	2,139
Hudon R	2,342
Justice Alexandre Deschênes (Chair)	660
Justice George Valin (Chair)	10,606
Justice Jules Allard (Chair)	3,428
Ladyman S	1,077
Meekison P	1,028
Pal L	5,904
Riordon T	298
Wilson D	3,595
	32,651
Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police Public Complaints Commission	
Commission for Public Complaints against the RCMP	
McPhail I	49,691
	49,691

Education Costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

Education Costs

Department and agency	Number of employees	Salaries [1]	Travel and living costs	Tuition fees [2]	Other expenditures	Total
		$	$	$	$	$
Agriculture and Agri-Food						
Department	3	20,356	8,629	96,000		124,985
Canadian Grain Commission	1	12,236	3,572	16,480		32,288
Canada Revenue Agency	11			42,233		42,233
Canadian Heritage						
Canadian Radio-television and Telecommunications Commission	1	6,371	5,737	18,540		30,648
Library and Archives of Canada	1	12,125		2,682		14,807
Citizenship and Immigration						
Department	2			8,036		8,036
Economic Development Agency of Canada for the Regions of Quebec	7	5,134		19,408		24,542
Employment and Social Development						
Department	2			5,939		5,939
Environment						
Department	2	66,388		17,715		84,103
Parks Canada Agency	1			1,984		1,984
Finance						
Financial Transactions and Reports Analysis Centre of Canada	1	10,735	7,018	16,000		33,753
Fisheries and Oceans						
Department	3	100,116		7,839		107,955
Foreign Affairs, Trade and Development						
Department	3	140,547	724			141,271
Canadian International Development Agency	1	26,616	5,750		8,019	40,385
Health						
Department	21	287,529	55,578	56,484		399,591
Indian Affairs and Northern Development						
Department	10	214,316	1,209	44,375		259,900
Industry						
Department	3	6,286	1,459	14,857	733	23,335
Canadian Space Agency	1	21,788		1,404		23,192
Statistics Canada	2	12,000		9,854		21,854
National Defence						
Department	515	33,184,467	2,488,335	3,269,586	121,389	39,063,777
Natural Resources						
Department	1	43,574	1,250	7,303	213	52,340
National Energy Board	1	34,516				34,516
Privy Council Office						
Department	1	54,024			4,070	58,094
Public Safety and Emergency Preparedness						
Department	1	4,616	1,582	16,809	224	23,231
Canada Border Services Agency	1			29,769		29,769
Correctional Service of Canada	1			51,140		51,140
Royal Canadian Mounted Police	1	6,444	2,200	52,000	80	60,724

Education Costs — *Concluded*

Department and agency	Number of employees	Salaries [1]	Travel and living costs	Tuition fees [2]	Other expenditures	Total
		$	$	$	$	$
Public Works and Government Services						
Department	4	94,421		32,819	4,206	131,446
Shared Services Canada	1			2,224		2,224
Transport						
Department	1		5,642	16,000		21,642
Treasury Board						
Secretariat	2	4,949	6,257	35,673		46,879
Canada School of Public Service	4	58,102	4,647	23,979		86,728
Veterans Affairs						
Department	1	10,568				10,568
Western Economic Diversification	1	13,633	10,056	16,000		39,689
Total	612	34,451,857	2,609,645	3,933,132	138,934	41,133,568

[1] Includes allowances in lieu of pay.
[2] Includes book allowances.

Return on Investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on Investments

Description		Amount realized in 2013-2014 (1)
		$
Cash and Accounts Receivable —		
Finance —		
Interest on bank deposits		330,517,804
Employment and Social Development —		
Interest on bank deposits		118,014
Total cash and accounts receivable		**330,635,818**
Foreign Exchange Accounts —		
Finance —		
International reserves held in the Exchange Fund Account —		
Transfer of profits		1,504,766,334
International Monetary Fund — Transfer of profits —		
Loans		1,421,052
Subscriptions		2,551,892
Total foreign exchange accounts		**1,508,739,278**
Loans, Investments and Advances —		
Enterprise Crown corporations —		
Bank of Canada —		
Transfer of profits		1,127,290,724
Business Development Bank of Canada —		
Interest	128,829,646	
Dividends	59,593,368	
		188,423,014
Canada Development Investment Corporation —		
Dividends		1,331,084,365
Canada Mortgage and Housing Corporation —		
Interest		1,662,728,274
Canadian Dairy Commission —		
Interest		1,099,378
Export and Development Canada —		
Dividends		2,569,000,000
Farm Credit Canada —		
Interest	227,773,742	
Dividends	50,320,000	
		278,093,742
Canada Lands Company Limited —		
Dividends		67,200,000
Royal Canadian Mint —		
Dividends		10,000,000
Other Government Business Enterprises —		
Other than interest —		
Belledune Port Authority	163,715	
Halifax Port Authority	1,408,791	
Hamilton Port Authority	640,463	
Montreal Port Authority	3,818,614	
Nanaimo Port Authority	176,127	
Oshawa Port Authority	34,371	

Return on Investments — *Continued*

Description		Amount realized in 2013-2014 (1)
		$
Port Alberni Port Authority	99,685	
Prince Rupert Port Authority	1,782,995	
Quebec Port Authority	1,274,085	
Saguenay Port Authority	45,386	
Saint John Port Authority	492,478	
Sept-Îles Port Authority	381,217	
St. John's Port Authority	144,196	
Thunder Bay Port Authority	65,470	
Toronto Port Authority	2,411,476	
Trois-Rivières Port Authority	130,792	
Vancouver Fraser Port Authority	6,218,366	
Windsor Port Authority	40,794	
		19,329,021
Total enterprise Crown corporations		7,254,248,518
Portfolio investments —		
Foreign Affairs, Trade and Development —		
Canada Investment Fund for Africa —		
Interest		558,839
National governments including developing countries —		
Foreign Affairs, Trade and Development —		
International Development Assistance —		
Loans to developing countries		2,874,376
Services and commitment charges on loans to developing countries		7,306
Canadian International Development Agency —		
International Development Assistance —		
Loans to developing countries		964,700
Total national governments including developing countries		3,846,382
International organizations —		
International Finance Corporation —		
Global Liquidity Trade Program		242,263
International Monetary Fund —		
Poverty Reduction and Growth Trust		1,091,587
Total International organizations		1,333,850
Other loans, investments and advances —		
Loans and accountable advances —		
Agriculture and Agri-Food —		
Hog Industry Loan Loss Reserve Program		2,328,161
Foreign Affairs, Trade and Development —		
Development of export trade —		
Interest		239,399,245
		241,727,406
Other —		
Citizenship and Immigration —		
Interest on assistance and transportation loans		476,830
Employment and Social Development —		
Interest on Canada Student Loans		591,315,390
Finance —		
Financial Consumer Agency of Canada		46,517
Federal-provincial fiscal arrangements		58,944
Indian Affairs and Northern Development —		
Council for Yukon First Nations — Elders		195,531
First Nations in British Columbia		665,444
Indian economic development fund		20,005

Return on Investments — *Concluded*

Description	Amount realized in 2013-2014 [1]
	$
Indian housing assistance fund	
On-reserve housing — Interest on guaranteed loans	2,916,270
Inuit loan fund	3,919
Native claimants	2,354,676
Stoney Band perpetual loan	11,689
Veterans Affairs —	
Veterans' Land Act Fund — Advances	208
	598,065,423
Total other loans, investments and advances	839,792,829
Total loans, investments and advances	**8,099,780,418**
Other Accounts —	
Foreign Affairs, Trade and Development —	
Interest on loans to employees posted abroad	218,264
Interest on mission bank accounts	48,043
Indian Affairs and Northern Development —	
Esso Ltd — Norman Wells Project profits	83,503,363
National Defence —	
Interest earned from funds on deposit with suppliers/banks	85,733
Interest on loans to employees posted abroad	226,139
Security deposit (outside Canada posting)	4,724
Public Safety and Emergency Preparedness —	
Royal Canadian Mounted Police —	
Loans and advances to persons posted abroad	4,893
Total other accounts	**84,091,159**
Total Return on Investments	**10,023,246,673**
Summary —	
Interest	3,197,179,248
Transfer of profits	2,719,533,365
Dividends	4,087,197,733
Other	19,336,327
Total	**10,023,246,673**

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(1) The amounts reported in this column represent interest unless otherwise indicated.

Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling $62,158,637) in accordance with the Policies for Ministers' Offices. As such, this table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these Policies.

During the year, changes were made to the Policies on Ministers' Offices. For further guidance on which expenditures are included in the Ministers' Offices Budgets see Appendix E of these Policies.

Expenditures of Ministers' Offices

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board —					
Hon G Ritz	Apr 1, 2013 to Mar 31, 2014	**1,638,706**	**240,139**	**597**	**873**
Minister(s) of Canadian Heritage and Official Languages —					
Hon J Moore	Apr 1, 2013 to Aug 14, 2013	471,719	24,329	30	
Hon S Glover	Aug 15, 2013 to Mar 31 2014	923,222	65,290	933	2,592
		1,394,941	**89,619**	**963**	**2,592**
Minister(s) of Citizenship and Immigration —					
Hon J Kenney	Apr 1, 2013 to Jul 14, 2013	636,167	41,668	835	388
Hon C Alexander	Jul 15, 2013 to Mar 31, 2014	906,908	72,172	2,349	1,427
		1,543,075	**113,840**	**3,184**	**1,815**
Minister(s) of the Environment —					
Hon P Kent	Apr 1, 2013 to Jul 14, 2013	369,298	23,288	67	3,427
Hon L Aglukkaq	Jul 15, 2013 to Mar 31, 2014	1,092,255	79,673	974	3,191
		1,461,553	**102,961**	**1,041**	**6,618**
Minister(s) for the Federal Economic Development Initiative for Northern Ontario —					
Hon T Clement	Apr 1, 2013 to Jul 15, 2013	17,249	1,858		
Hon G Rickford	Jul 16, 2013 to Mar 31, 2014	46,382	10,246	143	
		63,631	**12,104**	**143**	
Minister(s) of Finance —					
Hon J Flaherty	Apr 1, 2013 to Mar 18, 2014	2,047,200	129,010	2,041	18,058
Hon J Oliver	Mar 19, 2014 to Mar 31, 2014	42,867			570
		2,090,067	**129,010**	**2,041**	**18,628**
Minister(s) of Fisheries and Oceans —					
Hon K Ashfield	Apr 1, 2013 to Jul 15, 2013	507,290	12,562		10,836
Hon G Shea	Jul 15, 2013 to Mar 31, 2014	951,514	72,564		1,766
		1,458,804	**85,126**		**12,602**
Minister of Foreign Affairs —					
Hon J Baird	Apr 1, 2013 to Mar 31, 2014	**1,550,735**	**51,028**	**188**	**15,541**

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
297	**83**	**1,149**		**499**		**1,882,343**
6,120		1,687				503,885
		3,483			59	995,579
6,120		**5,170**			**59**	**1,499,464**
90		8,444		231	30	687,853
343	464	3,754		6,108		993,525
433	**464**	**12,198**		**6,339**	**30**	**1,681,378**
420	821	3,249				400,570
3,528	331	4,566		115	1	1,184,634
3,948	**1,152**	**7,815**		**115**	**1**	**1,585,204**
						19,107
						56,771
						75,878
2,021		12,223		2,293		2,212,846
						43,437
2,021		**12,223**		**2,293**		**2,256,283**
1,427					13	532,128
1,075	810	1,157			41	1,028,927
2,502	**810**	**1,157**			**54**	**1,561,055**
		7,423		**75**	**10,950**	**1,635,940**

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister of International Trade —					
Hon E Fast	Apr 1, 2013 to Mar 31, 2014	**1,084,545**	**93,898**	**37**	**42**
Minister of International Development —					
Hon C Paradis	Jul 15, 2013 to Mar 31, 2014	**525,994**	**26,419**	**38**	**151**
Minister(s) of Health —					
Hon L Aglukkaq	Apr 1, 2013 to Jul 14, 2013	486,799	33,408	1,427	823
Hon R Ambrose	Jul 15, 2013 to Mar 31, 2014	972,374	118,094	2,710	12,794
		1,459,173	**151,502**	**4,137**	**13,617**
Minister(s) of Employment and Social Development —					
Hon D Finley	Apr 1, 2013 to Jul 14, 2013	617,792	20,071	170	4,742
Hon J Kenney	Jul 15, 2013 to Mar 31, 2014	1,344,101	126,095	7,023	1,778
		1,961,893	**146,166**	**7,193**	**6,520**
Minister(s) of Labour —					
Hon L Raitt	Apr 1, 2013 to Jul 14, 2013	192,818	45,389	31	
Hon K Leitch	Jul 15, 2013 to Mar 31, 2014	500,475	69,716	2,274	670
		693,293	**115,105**	**2,305**	**670**
Minister of Indian Affairs and Northern Development —					
Hon B Valcourt	Apr 1, 2013 to Mar 31, 2014	**1,386,279**	**172,681**	**237**	**5,912**
Minister of the Canadian Northern Economic Development Agency —					
Hon L Aglukkaq	Apr 1, 2013 to Mar 31, 2014	**189,500**	**12,521**		**1,025**
Minister of the Economic Development Agency of Canada for the Regions of Quebec —					
Hon D Lebel	Apr 1, 2013 to Mar 31, 2014	**553,931**	**59,946**	**171**	**417**
Minister(s) of Industry —					
Hon C Paradis	Apr 1, 2013 to Jul 15, 2013	492,776	23,937	203	678
Hon J Moore	Jul 16, 2013 to Mar 31, 2014	1,006,078	65,911	887	
		1,498,854	**89,848**	**1,090**	**678**
Minister(s) of Justice and Attorney General of Canada —					
Hon R Nicholson	Apr 1, 2013 to Jun 30, 2013	555,403	12,900	2,342	1,326
Hon P G MacKay	Jul 1, 2013 to Mar 31, 2014	1,485,205	70,266	1,395	5,387
		2,040,608	**83,166**	**3,737**	**6,713**
Minister for the Atlantic Canada Opportunities Agency —					
Hon G Shea	Apr 1, 2013 to Jul 14, 2013	**108,496**	**12,471**	**338**	**39**
Minister(s) of National Defence —					
Hon P G MacKay	Apr 1, 2013 to Jul 15, 2013	582,064	14,142		20,463
Hon R Nicholson	Jul 16, 2013 to Mar 31, 2014	987,325	45,236		6,350
		1,569,389	**59,378**		**26,813**
Minister(s) of Natural Resources —					
Hon J Oliver	Apr 1, 2013 to Mar 18, 2014	1,186,592	174,748	1,000	2,728
Hon G Rickford	Mar 19, 2014 to Mar 31, 2014	31,266	7,944		157
		1,217,858	**182,692**	**1,000**	**2,885**

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
		305			**2,145**	**1,180,972**
148		**2,362**				**555,112**
		3,425				525,882
57		8,882		673		1,115,584
57		**12,307**		**673**		**1,641,466**
301		8,512		320		651,908
989	638	16,168		1,599		1,498,391
1,290	**638**	**24,680**		**1,919**		**2,150,299**
60		2,111		37		240,446
518	448	12,909		141		587,151
578	**448**	**15,020**		**178**		**827,597**
	1,480	**28,394**		**874**	**102**	**1,595,959**
						203,046
429		**569**			**8**	**615,471**
226	69	2,694				520,583
1,212	59	4,863		866		1,079,876
1,438	**128**	**7,557**		**866**		**1,600,459**
305	630	993			135	574,034
204	2,753	3,662		1,247	2,328	1,572,447
509	**3,383**	**4,655**		**1,247**	**2,463**	**2,146,481**
		589		**50**		**121,983**
		13,784				630,453
		14,199				1,053,110
		27,983				**1,683,563**
60	1,912	1,309		370		1,368,719
				199		39,566
60	**1,912**	**1,309**		**569**		**1,408,285**

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister(s) of Public Safety and Emergency Preparedness —					
Hon V Toews	Apr 1, 2013 to Jul 09, 2013	613,165	24,619		1,723
Hon S Blaney	Jul 15, 2013 to Mar 31, 2014	951,483	49,070		10,621
		1,564,648	**73,689**		**12,344**
Minister(s) of Public Works and Government Services —					
Hon R Ambrose	Apr 1, 2013 to Jul 14, 2013	449,324	24,689	158	3,398
Hon D Finley	Jul 15, 2013 to Mar 31, 2014	1,149,855	60,579	847	7,246
		1,599,179	**85,268**	**1,005**	**10,644**
Minister of Infrastructure, Communities and Intergovernmental Affairs —					
Hon D Lebel	Jul 15, 2013 to Mar 31, 2014	**419,617**	**47,085**		
Minister of Transport, Infrastructure and Communities —					
Hon D Lebel	Apr 1, 2013 to Jul 14, 2013	**527,352**	**25,660**		**302**
Minister of Transport —					
Hon L Raitt	Jul 15, 2013 to Mar 31, 2014	**600,166**	**152,359**	**180**	**715**
Minister(s) of Veterans Affairs —					
Hon S Blaney	Apr 1, 2013 to Jul 14, 2013	252,323	56,222	85	2,929
Hon J Fantino	Jul 15, 2013 to Mar 31, 2014	652,086	88,410	1,590	4,548
		904,409	**144,632**	**1,675**	**7,477**
Prime Minister —					
Right Hon S J Harper	Apr 1, 2013 to Mar 31, 2014	**7,054,866**	**473,112**	**4,130**	**435,342**
Minister(s) of National Revenue —					
Hon G Shea	Apr 1, 2013 to Jul 14, 2013	324,281	18,583		1,319
Hon K-L D Findlay	Jul 15, 2013 to Mar 31, 2014	682,475	39,860		1,819
		1,006,756	**58,443**		**3,138**
Leader of the Government in the Senate —					
Hon M LeBreton	Apr 1, 2013 to Jul 14, 2013	**271,267**			**8,025**
President of the Treasury Board —					
Hon T Clement	Apr 1, 2013 to Mar 31, 2014	**1,232,173**	**49,870**	**2,739**	**1,014**
Minister of International Cooperation —					
Hon J Fantino	Apr 1, 2013 to Jul 14, 2013	**348,876**	**13,911**	**75**	**271**
Minister of Intergovernmental Affairs and President of the Queen's Privy Council for Canada —					
Hon D Lebel	Apr 1, 2013 to Mar 31, 2014	**739,350**	**2,175**	**6,608**	**1,094**
Minister(s) for Status of Women —					
Hon R Ambrose	Apr 1, 2013 to Jul 8, 2013	83,330	21,299		
Hon K Leitch	Jul 9, 2013 to Mar 31, 2014	107,176	33,700		7,795
		190,506	**54,999**		**7,795**
Leader of the Government in the House of Commons —					
Hon P Van Loan	Apr 1, 2013 to Mar 31, 2014	**937,873**	**6,194**		**1,812**

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
167	35	708		153	447	641,017
				21		1,011,195
167	**35**	**708**		**174**	**447**	**1,652,212**
		3,832				481,401
	1,102	14,332		1,570	9	1,235,540
	1,102	**18,164**		**1,570**	**9**	**1,716,941**
200						**466,902**
		5,211			**748**	**559,273**
1,053		**10,439**		**2,318**	**2,851**	**770,081**
		1,900				313,459
		2,358			386	749,378
		4,258			**386**	**1,062,837**
23,655		**67,071**		**461**		**8,058,637**
		658		24		344,865
		3,627		222	34	728,037
		4,285		**246**	**34**	**1,072,902**
60		**375**				**279,727**
78		**2,800**		**88**		**1,288,762**
		980				**364,113**
523		**224**		**379**		**750,353**
						104,629
						148,671
						253,300
217		**1,686**				**947,782**

Expenditures of Ministers' Offices — *Continued*

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Associate Minister of National Defence —					
Hon K-L D Findlay	Apr 1, 2013 to Jul 15, 2013	**213,466**	**17,866**		**2,500**
Minister(s) of State (Agriculture and Agri-Food) —					
Hon C Paradis	Apr 1, 2013 to Jul 14, 2013	26,161			
Hon M Bernier	Jul 15, 2013 to Mar 31, 2014	51,354	5,487	101	
		77,515	**5,487**	**101**	
Minister of State (Atlantic Canada Opportunities Agency) —					
Hon R Moore	Jul 15, 2013 to Mar 31, 2014	**319,049**	**38,437**	**1,113**	**251**
Minister(s) of State (Finance) —					
Hon T Menzies	Apr 1, 2013 to Jul 14, 2013	142,191	11,812		360
Hon K Sorenson	Jul 15, 2013 to Mar 31, 2014	337,239	36,694	530	1,298
		479,430	**48,506**	**530**	**1,658**
Minister of State (Sport) —					
Hon B Gosal	Apr 1, 2013 to Mar 31, 2014	**398,749**	**72,494**	**1,492**	
Minister of State (Multiculturalism) —					
Hon T Uppal	Jul 15, 2013 to Mar 31, 2014	**278,933**	**70,472**	**639**	**387**
Minister(s) of State and Chief Government Whip —					
Hon G O'Connor	Apr 1, 2013 to Jul 14, 2013	52,421			
Hon J Duncan	Jul 15, 2013 to Mar 31, 2014	96,424	4,156		
		148,845	**4,156**		
Minister of State (Small Business and Tourism) —					
Hon M Bernier	Apr 1, 2013 to Mar 31, 2014	**408,220**	**31,808**	**370**	**8,000**
Minister of State (Social Development) —					
Hon C Bergen	Jul 15, 2013 to Mar 31, 2014	**258,668**	**53,472**	**305**	**1,399**
Minister of State (Transport) —					
Hon S Fletcher	Apr 1, 2013 to Jul 15, 2013	**186,946**	**13,746**		
Minister(s) of State (Western Economic Diversification) —					
Hon L Yelich	Apr 1, 2013 to Jul 14, 2013	162,448	22,559		
Hon M Rempel	Jul 15, 2013 to Mar 31, 2014	313,817	59,778		279
		476,265	**82,337**		**279**
Minister(s) of State (Democratic Reform) —					
Hon T Uppal	Apr 1, 2013 to Jul 14, 2013	164,127	5,785	3,325	184
Hon P Poilievre	Jul 15, 2013 to Mar 31, 2014	264,279	2,560	4,655	270
		428,406	**8,345**	**7,980**	**454**
Minister(s) of State (Science and Technology) —					
Hon G Goodyear	Apr 1, 2013 to Jul 15, 2013	182,782	6,660		
Hon G Rickford	Jul 16, 2013 to Mar 18, 2014	354,562	67,791	1,061	215
Hon E Holder	Mar 19, 2014 to Mar 31, 2014	11,627	4,589		3,500
		548,971	**79,040**	**1,061**	**3,715**

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
		1,844				**235,676**
						26,161
		18				56,960
		18				**83,121**
566		**3,253**				**362,669**
						154,363
	35	4,846		1,664		382,306
	35	**4,846**		**1,664**		**536,669**
		766				**473,501**
	671	**2,488**		**2,923**		**356,513**
						52,421
						100,580
						153,001
30		**2,590**		**767**		**451,785**
	542	**8,489**		**5,912**	**60**	**328,847**
		317			**749**	**201,758**
						185,007
		56				373,930
		56				**558,937**
						173,421
	46					271,810
	46					**445,231**
		1,041				190,483
		5,751		3,826		433,206
						19,716
		6,792		**3,826**		**643,405**

Department and Department of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		$	$	$	$
Minister(s) of State of Foreign Affairs (Americas and Consular Affairs) —					
Hon D Ablonczy	Apr 1, 2013 to Jul 15, 2013	151,811			25
Hon L Yelich	Jul 16, 2013 to Mar 31 2014	358,778	16,482		2,516
		510,589	**16,482**		**2,541**
Minister of State (Seniors) —					
Hon A Wong	Apr 1, 2013 to Mar 31, 2014	**469,530**	**89,147**	**1,175**	**5,485**
Minister of State (Federal Economic Development Agency for Southern Ontario) —					
Hon G Goodyear	Apr 1, 2013 to Mar 31, 2014	**418,984**	**58,155**	**980**	**400**
Total		**48,510,929**	**3,906,967**	**60,598**	**641,193**

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
$	$	$	$	$	$	$
		267		13	1,728	153,844
		1,454			2,066	381,296
		1,721		**13**	**3,794**	**535,140**
		2,382		**325**		**568,044**
		4,058				**482,577**
46,379	**12,929**	**328,686**		**36,363**	**24,890**	**53,568,934**

Travel Expenses of Ministers and Parliamentary Secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charge to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons — Statement of Sessional Allowances and Travel Expenses paid in 2013-2014";
- any Department of National Defence charges for the use of Government aircrafts; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs Trade and Development — Travel Expenses for Canadian Representation at International Conferences and Meetings".

Travel Expenses of Ministers and Parliamentary Secretaries

Department and agency	Vote	Amount
		$
Agriculture and Agri-food		
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board —		
Hon G Ritz	1	132,956
Parliamentary Secretary —		
P Lemieux	1	14,726
Atlantic Canada Opportunities Agency		
Minister for the Atlantic Canada Opportunities Agency		
Hon G Shea	1	6,336
Minister of State (Atlantic Canada Opportunities Agency) —		
Hon R Moore	1	16,713
Canada Revenue Agency		
Ministers of National Revenue —		
Hon K-L D Findlay	1	16,568
Hon G Shea	1	4,843
Canadian Heritage		
Ministers of Canadian Heritage and Official Languages —		
Hon S Glover	1	24,345
Hon J Moore	1	16,141
Parliamentary Secretary —		
R Dykstra	1	2,729
Minister of State (Sport) —		
Hon B Gosal	1	36,636
Canadian Northern Economic Development Agency		
Minister of the Canadian Northern Economic Development Agency —		
Hon L Aglukkaq	3	1,556
Citizenship and Immigration		
Minister of Citizenship and Immigration —		
Hon C Alexander	1	18,600
Parliamentary Secretary —		
C Menegakis	1	2,103
Minister of Citizenship, Immigration and Multiculturalism —		
Hon J Kenney	1	6,886
Parliamentary Secretary —		
R Dykstra	1	2,770

Travel Expenses of Ministers and Parliamentary Secretaries — *Continued*

Department and agency	Vote	Amount
		$
Minister of State (Multiculturalism) —		
Hon T Uppal	1	37,673
Economic Development Agency of Canada for the Regions of Quebec		
Minister of the Economic Development Agency of Canada for the Regions of Quebec —		
Hon D Lebel	1	12,531
Parliamentary Secretary —		
J Gourde	1	40
Employment and Social Development		
Ministers of Employment and Social Development —		
Hon D Finley	1	982
Hon J Kenney	1	53,983
Parliamentary Secretaries —		
S Armstrong	1	12,586
Hon K Leitch	1	10,574
Ministers of Labour —		
Hon K Leitch	1	22,113
Hon L Raitt	1	32,389
Parliamentary Secretary —		
C McLeod	1	4,025
Minister of State (Seniors) —		
Hon A Wong	1	47,108
Minister of State (Social Development) —		
Hon C Bergen	1	23,977
Ministers for Status of Women —		
Hon R Ambrose	25	20,675
Hon K Leitch	25	33,700
Environment		
Ministers of the Environment —		
Hon L Aglukkaq	1	50,283
Hon P Kent	1	21,552
Parliamentary Secretary —		
C Carrie	1	1,404
Finance		
Minister of Finance —		
Hon J M Flaherty	1	83,599
Ministers of State (Finance) —		
Hon T Menzies	1	20,078
Hon K Sorenson	1	28,342
Parliamentary Secretary —		
Hon S Glover	1	967
Fisheries and Oceans		
Ministers of Fisheries and Oceans —		
Hon K Ashfield	1	1,623
Hon G Shea	1	29,665
Parliamentary Secretary —		
R Kamp	1	1,830
Foreign Affairs, Trade and Development		
Minister of Foreign Affairs —		
Hon J Baird	1	149,002
Parliamentary Secretaries —		
D Anderson	1	9,225
R Dechert	1	22,856
D Obhrai	1	46,892
Minister of International Cooperation —		
Hon J Fantino	25	52,194
Parliamentary Secretary —		
L Brown	25	8,135
Minister of International Development and La Francophonie —		
Hon C Paradis	1	112,760
Parliamentary Secretary —		
L Brown	1	13,550

Travel Expenses of Ministers and Parliamentary Secretaries — *Continued*

Department and agency	Vote	Amount
		$
Minister of International Trade —		
Hon E Fast	1	128,670
Parliamentary Secretary —		
E O'Toole	1	1,028
Ministers of State of Foreign Affairs (Americas and Consular Affairs) —		
Hon D Ablonczy	1	10,213
Hon L Yelich	1	81,024
Health		
Ministers of Health —		
Hon L Aglukkaq	1	8,785
Hon R Ambrose	1	24,690
Parliamentary Secretaries —		
E Adams	1	7,819
C Carrie	1	653
Indian Affairs and Northern Development		
Minister of Indian Affairs and Northern Development —		
Hon B Valcourt	1	44,264
Parliamentary Secretaries —		
G Rickford	1	341
M Strahl	1	573
Industry		
Ministers of Industry —		
Hon J Moore	1	35,677
Hon C Paradis	1	12,203
Parliamentary Secretary —		
M Lake	1	6,074
Ministers of State (Science and Technology) —		
Hon G Goodyear	1	22,121
Hon E Holder	1	2,114
Hon G Rickford	1	37,888
Minister of State (Small Business and Tourism) —		
Hon M Bernier	1	19,246
Minister of State (Federal Economic Development Agency for Southern Ontario) —		
Hon G Goodyear	50	55,878
Justice		
Ministers of Justice and Attorney General of Canada —		
Hon P G MacKay	1	31,487
Hon R Nicholson	1	6,183
Parliamentary Secretary —		
R Goguen	1	927
National Defence		
Ministers of National Defence —		
Hon P G MacKay	1	21,110
Hon R Nicholson	1	44,147
Parliamentary Secretaries —		
C Alexander	1	1,962
J Bezan	1	1,720
Associate Minister of National Defence —		
Hon K-L D Findlay	1	5,467
Natural Resources		
Ministers of Natural Resources —		
Hon J Oliver	1	126,903
Hon G Rickford	1	4,257
Parliamentary Secretaries —		
D Anderson	1	3,360
K Block	1	2,742
Privy Council Office		
Prime Minister —		
Right Hon S J Harper	1	5,190
Leader of the Government in the House of Commons —		
Hon P Van Loan	1	530

Travel Expenses of Ministers and Parliamentary Secretaries — *Concluded*

Department and agency	Vote	Amount
		$
Minister of State and Chief Government Whip —		
Hon J Duncan	1	3,307
Ministers of State (Democratic Reform) —		
Hon P Poilievre	1	1,065
Hon T Uppal	1	2,285
Public Safety and Emergency Preparedness		
Ministers of Public Safety and Emergency Preparedness —		
Hon S Blaney	2	28,101
Hon V Toews	2	7,039
Parliamentary Secretaries —		
Hon C Bergen	2	380
R James	2	2,440
Public Works and Government Services		
Ministers of Public Works and Government Services —		
Hon R Ambrose	1	11,519
Hon D Finley	1	18,432
Transport		
Minister of Transport —		
Hon L Raitt	1	69,077
Minister of Infrastructure, Communities and Intergovernmental Affairs —		
Hon D Lebel	1	24,287
Minister of Transport, Infrastructure and Communities —		
Hon D Lebel	1	19,224
Minister of State (Transport) —		
Hon S Fletcher	1	16,156
Treasury Board		
President of the Treasury Board —		
Hon T Clement	1	13,275
Veterans Affairs		
Ministers of Veterans Affairs —		
Hon S Blaney	1	16,099
Hon J Fantino	1	55,271
Parliamentary Secretaries —		
E Adams	1	7,398
P Gill	1	2,176
Western Economic Diversification		
Ministers of State (Western Economic Diversification) —		
Hon M Rempel	1	36,208
Hon L Yelich	1	3,958

International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers' Staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers' Staff

Ministry/Minister	Amount
	$
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board —	
Hon G Ritz	179,032
Minister of Citizenship and Immigration —	
Hon C Alexander	23,849
Minister of Citizenship, Immigration and Multiculturalism —	
Hon J Kenney	15,598
Minister of the Economic Development Agency of Canada for the Regions of Quebec —	
Hon D Lebel	15,956
Ministers of Employment and Social Development —	
Hon D Finley	831
Hon J Kenney	55,395
Ministers of the Environment —	
Hon L Aglukkaq	74,419
Hon P Kent	30,073
Minister of Finance —	
Hon J M Flaherty	156,518
Ministers of Fisheries and Oceans —	
Hon K Ashfield	20,919
Hon G Shea	20,986
Minister of Foreign Affairs —	
Hon J Baird	363,489
Ministers of Health —	
Hon L Aglukkaq	5,419
Hon R Ambrose	15,680
Ministers of Industry —	
Hon J Moore	6,287
Hon C Paradis	33,401
Minister of Justice and Attorney General of Canada —	
Hon R Nicholson	8,947
Minister of International Cooperation —	
Hon J Fantino	55,776
Minister of International Development and La Francophonie —	
Hon C Paradis	119,350
Minister of International Trade —	
Hon E Fast	167,424
Ministers of Labour —	
Hon K Leitch	15,043
Hon L Raitt	17,428

International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers' Staff — *Concluded*

Ministry/Minister	Amount
	$
Ministers of National Defence —	
Hon P G MacKay	42,753
Hon R Nicholson	30,927
Associate Minister of National Defence —	
Hon K-L D Findlay	527
Minister of Natural Resources —	
Hon J Oliver	144,384
Ministers of Public Safety and Emergency Preparedness —	
Hon S Blaney	5,902
Hon V Toews	2,320
Minister for Status of Women —	
Hon K Leitch	4,445
Minister of Transport —	
Hon L Raitt	19,922
Minister of Transport, Infrastructure and Communities —	
Hon D Lebel	14,917
President of the Treasury Board —	
Hon T Clement	3,506
Ministers of Veterans Affairs —	
Hon S Blaney	17,248
Hon J Fantino	19,414
Ministers of State (Finance) —	
Hon T Menzies	23,483
Hon K Sorenson	12,857
Ministers of State of Foreign Affairs (Americas and Consular Affairs) —	
Hon D Ablonczy	24,157
Hon L Yelich	158,052
Minister of State (Multiculturalism) —	
Hon T Uppal	13,796
Minister of State (Science and Technology) —	
Hon G Goodyear	34,314
Minister of State (Seniors) —	
Hon A Wong	57,965
Minister of State (Social Development) —	
Hon C Bergen	8,273
Minister of State (Sport) —	
Hon B Gosal	16,535
Minister of State (Transport) —	
Hon S Fletcher	9,068
Minister of State (Western Economic Diversification) —	
Hon M Rempel	14,884
	2,091,141

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Section 11

2013-2014

Public Accounts of Canada

Other Miscellaneous Information

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Foreign Affairs, Trade and Development

Department

Expenditures for Canadian Representation at International Conferences and Meetings

This statement presents expenditures such as hospitality and conference fees covered under the Department of Foreign Affairs, Trade and Development (DFATD) International Conference Allotment (ICA) that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of DFATD Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

Conferences and Meetings	Amount $
Prime Minister's Visit to China – February 2012	1,493
Prime Minister's Visit to London (United Kingdom) – Funerals of Former Prime Minister Margaret Thatcher	124,971
Prime Minister's Visit to New York (United States) – Council on Foreign Relations	95,666
Prime Minister's Bilateral Visit to Lima (Peru) and to Cali (Colombia) – Pacific Alliance Leaders Meeting	404,232
Prime Minister's Visit to United Kingdom, France, Ireland (Dublin) and Northern Ireland – G8 Summit (Enniskillen)	941,700
Prime Minister's Visit to St-Petersburg (Russia) – G20 Summit	333,823
Prime Minister's Visit to New York (United States) – 68th Session of the United Nations General Assembly (UNGA)	264,957
Prime Minister's Bilateral Visit to Kuala Lumpur (Malaysia) and Bali (Indonesia) – Asia-Pacific Economic Cooperation APEC Summit 2013	493,397
Prime Minister's Visit to Brussels (Belgium) – European Union Commission	85,542
Prime Minister's Visit to South Africa – Memorial Service for Nelson Mandela	354,016
Prime Minister's Visit to Israel (Middle East)	1,183,954
Prime Minister's Bilateral visit to Mexico city and Toluca (Mexico) – North American Leaders' Summit (NALS)	304,963
Prime Minister's Bilateral visit to Seoul (South Korea)	176,586
Prime Minister's Visit to Kiev (Ukraine), The Hague (Netherlands) – Nuclear Security Summit (NSS), Munich and Berlin (Germany)	1,290,292
Start-up costs and advance team for the Prime Minister's Visit Brisbane (Australia) – G20 of 2014	584
Start-up costs and advance team for the Prime Minister's Visit to Normandy (France) June 2014	47,871
Start-up costs and advance team for the Prime Minister's Visit to Wales (United Kingdom) – NATO Summit 2014	3,731
Governor General's Visit to Brasilia, Rio de Janeiro, Sao Paulo (Brazil) and Lima (Peru) – 2012	5,520
Governor General's Visit to Rome (Italy) - Inauguration Mass of His Holiness Francis 1st (March 2013)	977
Governor General's Visit to Amsterdam (Netherlands) – Inauguration Ceremony	78,260
Governor General's Visit to Republics of Ghana, Botswana and South Africa	723,253
Governor General's Visit to Boston and New York (United States)	62,617
Governor General's Visit to Beijing, Shanghai, Nanjing, Guangzhou (China) and Mongolia	805,049
Governor General's Visit to London and Northern Ireland (United Kingdom)	21,657
Governor General's Visit to New Delhi, Agra, Bengaluru and Mumbai (India)	567,653
Start-up costs and advance team for Governor General's Visit to West Coast (United States)	24,901
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officer)	3,669
Minister of International Trade (MINT) Bilateral Visits (Visits Officer)	55,186
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officer)	1,594
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officer)	97,839
Minister of Francophonie Bilateral Visits (Visits Officer)	128
Minister for the Arctic Council of Canada (MNAC) Bilateral Visits (Visits Officer)	11,652
Minister of Foreign Affairs (MINA) – Canadian delegation to the G8 Foreign Ministers' Meeting, London (England)	22,834
Minister of Foreign Affairs (MINA) – Canadian delegation to the Community of Democracies (CoD) meeting, Mongolia	35,053

Foreign Affairs, Trade and Development
Department

Expenditures for Canadian Representation at International Conferences and Meetings — *Concluded*

Conferences and Meetings	Amount
	$
Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the Commonwealth Ministerial Action Group (CMAG), London (England)	13,114
Minister of Foreign Affairs (MINA) – Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels (Belgium)	10,352
Minister for the Arctic Council of Canada (MNAC) – Arctic Council, Kiruna (Sweden)	52,729
Minister of State of Foreign Affairs (MSFA) – Canadian delegation to the 43rd General Assembly of the Organization of American States (OAS), Antigua (Guatemala)	39,991
Minister of International Trade (MINT) – Canadian delegation to World Trade Organization (WTO), Bali (Indonesia)	70,364
Minister of Foreign Affairs (MINA) – Canadian delegation to the annual Association of South-East Asian Nation (ASEAN), Brunei	47,093
Minister of State of Foreign Affairs (Americas) (MSFA) – Canadian delegation to Asia-Pacific Economic Cooperation (APEC) Meeting of Small and Medium Enterprises (SME) and the Women and the Economy Forum, Bali (Indonesia)	27,152
Minister of Foreign Affairs (MINA) – Canadian delegation to the 68th Session of the United Nations General Assembly (UNGA), New York City (United States)	175,280
Minister of Foreign Affairs (MINA) – Canadian delegation to the Somalia Conference, Brussels (Belgium)	12,412
Minister of Foreign Affairs (MINA) – Canadian delegation to 37th Session of the United Nations Educational, Scientific and Cultural Organization (UNESCO), Paris (France)	24,336
Minister of Foreign Affairs (MINA) – Canadian delegation to Asia-Pacific Economic Cooperation (APEC), AELM and AMM, Bali (Indonesia)	110,143
Minister of Foreign Affairs (MINA) – Canadian delegation to Commonwealth Head of Government Meeting (CHOGM), Sri Lanka	79,114
Minister of Foreign Affairs (MINA) – Canadian delegation to NATO Foreign Ministers' Meeting, Brussels (Belgium)	15,134
Minister of Foreign Affairs (MINA) – Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Kiev (Ukraine)	22,156
Minister of Foreign Affairs (MINA) – Canadian delegation to the Illegal Wildlife Trade Conference, London (United Kingdom)	15,099
Minister of Foreign Affairs (MINA) – start-up costs for the Canadian delegation for the NATO Foreign Ministers' Meeting, Brussels (Belgium)	8,933
Minister of Foreign Affairs (MINA) – Canadian participation at Inauguration Ceremony, Warsaw (Poland)	5,440
Canadian participation at the London Conference	12,446
Canadian participation to Inauguration Ceremony in Armenia	11,594
Canadian participation to Inauguration Ceremony in Paraguay	20,159
Canadian participation to Inauguration Ceremony in Honduras	18,388
Canadian participation to Inauguration Ceremony in Chile	13,823
Canadian participation to Inauguration Ceremony in Mali	12,096
Canadian participation to Inauguration Ceremony in Ecuador	4,574
Canadian participation to Sochi (Russia) – Olympic Winter Games 2014	14,340
Canadian delegation to the elevation of Archbishop Gérald Lacroix to the Cardinalate Vatican (Holy See)	45,905
Start-up costs for Canadian delegation to the Papal canonization John Paul II and John XXIII in Vatican (Holy See)	5,308
Total	9,513,095

Foreign Affairs, Trade and Development
Department

Travel Expenses for Canadian Representation at International Conferences and Meetings

This statement presents the travel expenditures covered under the International Conference Allotment (ICA). This allotment is described in the statement of "Expenditures for Canadian Representation at International Conferences and Meetings" found in section 11 of this Volume.

Generally, the ICA does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the ICA. Therefore, this statement only includes costs charged to the ICA by the Department of Foreign Affairs, Trade and Development (DFATD). Delegates from other government departments are listed for information purposes only.

Costs charged to the ICA are part of the operating budget of DFATD and, therefore, are not included in the statements in section 10 of this Volume titled "Travel Expenses of Ministers and Parliamentary Secretaries" and "International Travel Expenditures of Ministers, Parliamentary Secretaries and Ministers' Staff".

Description	Amount
	$
Prime Minister's Visit to London (United Kingdom) - Funeral of Former Prime Minister Margaret Thatcher	*25,558*
House of Commons	
Harper Right Hon. S.J., Baird Hon. J., Holder E.	
Prime Minister's Office	
Atwood M., Belous D., Clancy A., Gerson V., Hunt J., Larlee L., MacDougall A., Novak R., Raj S., Ransom D., Robertson D., Staley R., Van Vugt A.	
Privy Council Office	
Brooman K., Graham D., Hogan C., Kowalik C., Larocque D., Legros G., Lemire M., Richard W.	
Foreign Affairs, Trade and Development	
Munro H., Roth R., Serar A.	
Others	
Harper L., Mulroney Right. Hon. B.	
Prime Minister's Visit to New York (United States) - Council on Foreign Relations	*24,981*
House of Commons	
Harper Right Hon. S.J.	
Prime Minister's Office	
Atwood M., Belous D., Hunt J., Larlee L., MacDougall A., Martineau A., Mohamed A., Ransom D., Van Vugt A.	
Privy Council Office	
Fisher M., Gaudreault S., Graham D., Hogan C., Larocque D., Legros G., Picard A., Prusakowski T., Rousseau L., Russel A.	
Foreign Affairs, Trade and Development	
Boucher C.	
Prime Minister's Bilateral Visit to Lima (Peru) and to Cali (Colombia) - Pacific Alliance Leaders' Summit	*128,934*
House of Commons	
Harper Right Hon. S.J., Ablonczy Hon. D., Fast Hon. E., Hoback R. (M.P.), Shipley B. (M.P.)	
Prime Minister's Office	
Atwood M., Belous D., Brisbin M., Grills M., Hunt J., Larlee L., MacDougall A., Mohamed A., Paquet J., Raj S., Ransom D., Staley R., Staley S., Thompson J., Tomala A., Van Vugt A., Vaux J., Wasser Dr. E.	
Privy Council Office	
Bazinet E., Cloutier B., Cohen S., Graham D., Hogan C., Larocque D., Legros G., Lemire M., Pilon T., Poirier L., Rivard L., St-Onge Jean M., Tremblay E.	
Foreign Affairs, Trade and Development	
Anastassiades F., Boucher C., Chevrier A., Gagnon Y., Huot-Bolduc F., Lambert D., MacKay C., Marcinowski R., Mohamed D., Pawsey M., Sirieix E.	
National Defence	
Thom J.	
Prime Minister's Visit to United Kingdom, France, Ireland (Dublin) and Northern Ireland - G8 Summit (Enniskillen)	*235,412*
House of Commons	
Harper Right Hon. S.J., Baird Hon. J., Blaney Hon. S., Fast Hon. E., Flaherty Hon. J., Oliver Hon. J., Tilson D. (M.P.)	
Prime Minister's Office	
Atwood M., Belous D., Brisbin M., Clancy A., Hannaford N., Hourigan C., Huestis B., Hunt J., Larlee L., MacDonald K., MacDougall A., Martineau A., Mohamed A., Novak R., Raj S., Ransom J., Sheehy M., Staley S., Thompson J., Tomala A., Vallée C., Van Vugt A.	
Privy Council Office	
Bazinet F., Borduas N., Brooman K., Cloutier B., Denis L., Gaudreault S., Giroux Y., Hogan C., Kowalik C., Larocque D., Laurin A., Legros G., Lemire M., Lepage S., Madore J., Picard A., Pilon T., Prusakowski T., Richard W., Rigby S., Shouldice M., Vaillancourt D.	

Foreign Affairs, Trade and Development
Department
Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Foreign Affairs, Trade and Development	
Arbeiter R., Boehm P., Cantin F., Husny R., Lambert D., Munro H., Racine A., Roth R., Skabar L.	
Prime Minister's Visit to Saint Petersburg (Russia) - G20 Summit	*119,344*
House of Commons	
Harper Right Hon. S.J., Baird Hon. J., Flaherty Hon. J.	
Prime Minister's Office	
Atwood M., Clancy A., Grills M., Hannaford N., Harwood P., MacDougall A., Martineau A., Raj S., Ransom J., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office	
Beaulieu J., Cloutier B., Gascon A., Graham D., Hogan C., Kuhn S., Larocque D., Legros G., MacDougall P., Picard A., Rigby S., Tremblay E.	
Foreign Affairs, Trade and Development	
Arbeiter R., Ballingall J., Furuya E., Gompf J., Goodlet C., Hawkins B., Kennedy S., Lambert D., Sarty L., Sloan J.	
National Defence	
Habraken D., Scott M., Zencovich C.	
Finance	
Boivin J., Brown J., Leblanc R., Perchaluk K., Perrault J-F., Purves G.	
Public Works and Government Services Canada (Interpreter)	
Mollon A.	
Prime Minister's Visit to New York (United States) - 68th Session of the United Nations General Assembly (UNGA)	*34,389*
House of Commons	
Harper Right Hon. S.J.	
Prime Minister's Office	
Atwood M., Hunt J., Lilly M., Martineau A., Mohamed A., Novak R., Ransom D., Robinson A., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office	
Bazinet F., Gaudreault S., Hogan C., Larocque D., Legros G., Netley R., Rigby S., Tremblay E., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Munro H.	
Prime Minister's Bilateral Visit to Kuala Lumpur (Malaysia) and to Bali (Indonesia) - Asia Pacific Economic Cooperation (APEC) Summit 2013	*192,977*
House of Commons	
Harper Right Hon. S.J., Baird Hon. J., Fast E., Ngo Sen. T., Obhrai Hon. D., Saxton A. (M.P.)	
Prime Minister's Office	
Belous D., Brisbin M., Grills M., Huestis B., Klammer L., Lilly M., MacDonald J., Martineau A., Mohamed A., Raj S., Robinson A., Staley R., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office	
Bazinet F., Hordnas N., Brooman K., Donnelly J., Gaudreault S., Hogan C., Laurin A., Legros G., Madore J., Pilon T., Rivard L., Shouldice M., St-Onge Jean M., Vaillancourt D., Yuma Morisho O.	
Foreign Affairs, Trade and Development	
Boucher C., Cainer O., Challal A., Clarke W., Figueroa C., Fried J., Huot-Bolduc F., Jackson L-A., Lambert D., Lennox E., Peters L., Seguin B., Tejero M., Venner G., Wallace J-L.	
National Defence	
Donnelly J., Zencovich C.	
National Gallery of Canada	
Ostiguy F.	
Stakeholders	
Andrade M., Bisnaire J-P., Curtis D., Kilpatrick K., Parent M.	
Prime Minister's Visit to Brussels (Belgium) - European Union Commission	*47,431*
House of Commons	
Harper Right Hon. S.J., Fast Hon. E., Keddy G. (M.P.)	
Prime Minister's Office	
Atwood M., Grills M., Hunt J., Lilly M., MacDonald J., Mohamed A., Novak R., Raj S., Ransom J., Robinson A., Sheehy M., Staley S., Thompson J., Tomala A., Vallée C.	
Privy Council Office	
Cloutier B., Hogan C., Kuhn S., Legros G., Lemire M., Madore J., Prusakowski T., Richard W., Spassov J., Vaillancourt D., Wouters W.	
Foreign Affairs, Trade and Development	
Anastassiades F., Cliche G., Hawking B., Lambert D., Verheul S.	
National Defence	
Zencovich C.	

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Stakeholders	
Dorval Y-T., Masoski J., Sullivan K., Upshall P.	
Prime Minister's Visit to South Africa - Memorial Service for Nelson Mandela	*128,320*
House of Commons	
Harper Right Hon. S.J., Atleo S. (A-in-chief), Braid P. (M.P.), Cotler I. (M.P.), Daniel J. (M.P.), James R. (M.P.), Mulcair T. (M.P.), Obhrai Hon. D.	
Prime Minister's Office	
Anderson S., Atwood M., Brisbin M., Cox M., Huestis B., Hunt J., Lilly M., Mohamed A., Pettit T., Ransom D., Staley S., Vallée C., Webb S.	
Privy Council Office	
Beaulieu J., Fox C., Gascon A., Gaudreault S., Hogan C., Larocque D., Legros G., Picard A., Prusakowski T., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Guérin M., Huot-Bolduc F., Skabar L., Tanguay S.	
National Defence	
Zencovich C.	
Provincials and Territories Premiers	
McLeod Hon.B., McNeil Hon.S., Pasloski Hon.D., Redford Hon.A.	
Others	
Campbell Right Hon. K., Chrétien Right Hon. J., Clark Right Hon. J., Clarkson Right Hon. A., Harper L., Hartley B., Jean Right Hon. M., Mulroney Right Hon. B., Olivier Hon. D.	
Prime Minister's Visit to Israel (Middle East)	*330,376*
House of Commons	
Harper Right Hon. S.J., Adler M. (M.P.), Baird Hon. J., Bateman J. (M.P.), Blake R. (M.P.), Carmichael J. (M.P.), Fast Hon. E., Frum Sen. L., Gerstein Sen. I., Kenney Hon. J., Kent P. (M.P.), Leung C. (M.P.), Lunney J. (M.P.), Menegakis C. (M.P.), Moore Hon. J., Oliver Hon. J., Paradis Hon. C., Richards B. (M.P.), Seidman Sen.J., Sweet D. (M.P.).	
Prime Minister's Office	
Atwood M., Belous D., Brisbin M., Byrne J., Campbell D., Grills M., Hannaford N., Huestis B., Hunt J., Lavoie J., Lilly M., MacDonald J., Martineau A., Mohamed A., Novak R., Pettit T., Raj S., Ransom J., Ricciuto G., Sheehy M., Simovic M., Staley S., Thompson J., Tomala A., Tran C., Vallée C.	
Privy Council Office	
Barinet F., Beaulieu J., Brosman K., Cloutier B., Gaudreault S., Graham D., Harris T., Hogan C., Larocque D., Legros G., Lemermeyer G., Lepage S., Picard A., Rigby S., Shouldice M., St-Onge Jean M., Tremblay E., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Adler M., Bennett Dr A., Berger R., Berlanga P., Boucher C., Chatt M., Cridland S., Galligan G., Gordon T., Guérin M., Huot-Bolduc F., Lambert D., Leduc S., MacLaughlin S., Racine A., Richardson A., Roth R., Roy S., Rutman R., Saccomani B., Stastny M., Tanguay S., Vandrick B., Waleman B., Williams E.	
National Defence	
Zencovich C.	
Employment and Social Development	
Kosak D.	
Industry	
Johnson A.	
Shared Services Canada	
Bennicky M.	
Natural Resources	
Penner J.	
Others	
Burke G., Gerstein G., Harper L., Lantsman M.	
Stakeholders	
Adams M., Adams S., Ainsztat D., Altein S., Ashkenazi Y., Asper D., Ayyad B., Azrieli D., Benlolo A., Beutel I., Bickman A., Bissell E., Bissell M., Bissell N., Bloomfield H., Bloomfield N., Blostein A., Blumenfeld A., Brauer C., Brownstone G., Bulka R., Burger G., Cape D.J., Carter C., Chatterley C., Cohen D.J., Cohen D.L., Cole D., Colodny D., Cooper D., Cooper J.H., Cowan M., Crago M., Dalfen C., Das Gupta R., Davis L., De Souza R., Dimant F., D'Iorio M., Disenhouse N., Ekstein R., Feig M., Feldman M., Fenyes H., Field K., Firestone S., Florizone R., Fogel S., Freedman J., Freedman L., Freedman R., Freedman S.M., Friedman D., Gabor R., Gales L., Gauthier J., Genesove L., Gniwisch J., Gniwisch L., Goldman M., Goodman-Sone S., Gottdenker J., Granovsky I., Granovsky T., Green C., Green E., Green K., Greenberg A., Greenberg T., Grandpan R., Grossbaum Z., Grover J., Harary R., Hartt S.H., Hearn A., Hearn D., Hedayat A., Hoffman R., Holbrook D., Hutchinson D., Isaacson S.C., Jampolsky H., Janowski C., Janowski I., Jarcaig B., Jones S., Kaplan J.D., Kaplan J.L., Kaplan M., Kaplan W., Kendrick T., Kennedy H., Ketcheson S., Kimmel A., Kimmel S., Kislowicz L., Klein L., Kohler B.P., Kong S., Konopny M., Korobkin D., Koschitzky D., Koschitzky J., Koschitzky S., Kowalson M., Krauss L., Kremer J., Kroft D., Laxer S., Lefton H., Lefton S., Leider T., Levant Dr. M., Maldoff B., Mandelbaum M., Marx E., Marx H., Matusof M., McArthur S., McDougall J.R., Mendelsohn C., Milevsky Y., Miller N., Miller S.I., Morak F., Morabi S., Mocklin B., Moghrabi M., Morantz M., Morrison H., Morry H., Murphy P., Nadler B., Nemetz S., Perlmutter F., Pasky B., Posen S., Poslums D., Poupko R., Rabb I., Ravinsky C., Reichmann P., Reicin C., Reitman J., Ronen M., Rosenthal J., Rothman M., Rovinescu C., Rubin B., Rubner M., Saltzman S., Scheier A., Scheim P., Schwartz I., Seal B., Segal L., Shavit K., Shedletsky A.,	

Foreign Affairs, Trade and Development
Department

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Shedletsky R., Sherman A., Shindleman R., Shindleman S., Silber A., Silber H., Simmonds D., Singer P.A., Sochaczevski A., Sochaczevski J., Sokolsky T., Sone T., Spatz J., Spiro D., Staffenberg D., Stein M., Stephens W.C., Strauchler C., Sumerlus C., Suraski J., Tanenbaum P., Taylor-Ryder C., Turcotte D., Venn R., Vered S., Wagman J., Weber J., Wells D.R., Wineberg Y., Yuval M., Zagdanski B., Zaltzman M., Zaltzman Y., Zeifman L., Zeifman S., Zidenberg A., Zimmering L.	
Prime Minister's Bilateral visit to Mexico City and to Toluca (Mexico) - North American Leaders' Summit (NALS)	*40,689*
House of Commons	
Harper Right Hon.S.J., Blaney Hon. S., Fast Hon E., Oliver Hon. J., Trottier B. (M.P.)	
Prime Minister's Office	
Atwood M., Belous D., Brisbin M., Grills M., Hourigan C., Lilly M., MacDonald J., Mohlman S., Novak R., Raj S., Ransom D., Robinson A., Simovic M., Staley R., Staley S., Thompson J., Vallée C.	
Privy Council Office	
Fisher M., Gaudreault S., Hogan C., Larocque D., Laurin A., Legros G., Picard A., Pilon T., Poirier L., Richard W., Rigby S., Théoret J., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Boucher C., Huot-Bolduc F., Jackson L-A., Morrison D., Skabar L., Vandrick B.	
Public Safety and Emergency Preparedness	
Boisvert F.	
Natural Resources	
Lantsman M.	
Public Works and Government Services Canada (Interpreter)	
Gonzales A.	
National Defence	
Zencovich C.	
Stakeholders	
Anderson B., Batstone G., Burns T., Chinski F., Goggin M., Jimenez M., Liddy P., Maccario P., MacLean C., Magnin G., Marseglia U., McCluskey J., McKenna D., Miller P., Myers J., Porter B., Richardson A., Telfer I., Unrau M., Walton G., Woodfinden A.	
Prime Minister's Bilateral visit to Seoul (South Korea)	*66,523*
House of Commons	
Harper Right Hon. S.J., Cannan R. (M.P.), Devolin B. (M.P.), Fast Hon E., Leung C. (M.P.), Martin Sen. Y., Moore Hon. J., Young T. (M.P.)	
Prime Minister's Office	
Atwood M., Belous D., Cox M., Grills M., Huestis B., Mohamed A., Robinson A., Staley S., Tomala A., Vallée C.	
Privy Council Office	
Donnelly J., Gaudreault S., Hogan C., Legros G., Madore J., Picard A., Pilon T., Rivard I., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Bourely N., Burney I., Clements A., Guérin M., Hawkins B., McLaughlin S., Peters L.	
National Defence	
Zencovich C.	
Industry	
Maunder J.	
Public Works and Government Services Canada (Interpreter)	
Kweon S.	
Stakeholders	
Auer D., Bacon G., Hartmann M., Lee B.S., Lee J.S., Lee Y-H., Nguyen B., Nott J., Skierka L., Solverson D., Sporer C., Suh B-G.	
Prime Minister's Visit to Kiev (Ukraine), The Hague (Netherlands) - Nuclear Security Summit (NSS), Munich and Berlin (Germany)	*422,962*
House of Commons	
Harper Right Hon. S.J., Baird Hon J., Fast Hon. E., MacKay Hon. P.G., Moore Hon. J.	
Prime Minister's Office	
Anderson S., Atwood M., Belous D., Brisbin M., Conley D., Cox M., Curran R., Grills M., Hourigan C., Howe M., Huestis B., MacDonald J., Martineau A., McNamara J., Raj S., Ransom J., Robinson A., Simovic M., Stackaruk D., Staley S., Thompson J., Vallée C., Wasser Dr F.	
Privy Council Office	
Bazinet E., Beaulieu J., Brooman K., Cloutier B., Cohen S., Conley D., Denis C., Elrafie N., Gascon A., Gaudreault S., Hannaford J., Hogan C., Kuhn S., Lafleur K., Larocque D., Laurin A., Legros G., Lemire M., Lepage S., Picard A., Pilon T., Prusakowski T., Richard W., Rigby S., St-Onge Jean M., Théoret J., Tremblay E., Vaillancourt D.	
Foreign Affairs, Trade and Development	
Beliveau Y., Blanchard J., Boehm P., Boucher C., Callahan C., Cantin F., Furuya E., Huot-Bolduc F., Keller G., Lafortune E., Lambert D., Louchard A., Munro H., Nolke S., Parai B., Parent P., Racine A., Roy S., Skabar L., Strussione P., Vandrick B.	
Industry	
Enwright J., Vogler B.	
Justice	
Varner J.	

Foreign Affairs, Trade and Development
Department

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
National Defence	
Zencovich C.	
Stakeholders	
Arsoniadis-Stein K., Barnet R., Bensler A., Boitson D., Brace J., Dasgupta S., Drung A., Elbaz A., Filipovic D., Flood G., Forgione A., Goldstein D., Haanstra J., Hardt R., Hasenfratz L., Huitema B., Hyslop J., Jamer P., Jenkins, Jones L., Langrish J., Leblanc M., Loparco J., Lopez J., Murdoch D., Myers J., Nishidate J., Noël J-F., Nott J., Oakey T., Oldfield K., Reimer A., Roy J-Y., Samson R., Smith P., Solverson D., Sorenson R., Tamminga J., Tanaka Y., Vachon S., Whitney B., Zimny M.	
Start-up costs and advance team for the Prime Minister's Visit to Brisbane (Australia) - G20 of 2014	*584*
Start-up costs and advance team for the Prime Minister's Visit to Wales (United Kingdom) - NATO Summit 2014	*3,731*
Governor General's Visit to Amsterdam (Netherlands) - Inauguration Ceremony	*42,821*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
House of Commons	
Van Kesteren D. (M.P.)	
Government House	
Charrette J., Helmes-Hayes P., Mousseau D.	
Citizenship and Immigration	
Dykstra R.	
Foreign Affairs, Trade and Development	
Munro H.	
National Defence	
Clément Capt. S., Duchesne Sgt. R., Forsyth Capt. N.	
Governor General's Visit to the Republic of Ghana, to Botswana and to South Africa	*340,191*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
House of Commons	
Baird Hon. J., Braid P. (M.P.), McGuinty D. (M.P.), Obhrai Hon. D., Rafferty J. (M.P.)	
Government House	
Anctil N., Charrette J., Cimpaye S., Helmes-Hayes P., Hurtubise J., Lapalme C., Létourneau M-É., MacIntyre C., Wallace S.	
Foreign Affairs, Trade and Development	
Cocker J., Day C., Dussault M., Guérin M., Janiak K., Kernighan T., Lachance A., Levesque Y., Malikail P., Milot R., Morrissette L., Mucci W., Paul A., Racine A., Radcliff C., Senecal J., Simoneau S., Strussione P., Thissen S., Tucker C., Weber K., White G.	
National Defence	
Bishop Maj. S., Bissonnette Sgt. S., Cadieux Capt. S., Carbonneau Cpl. V., Clément Capt. S., Duchesne Sgt. R., Gauthier Cpl. K., Johnson Capt. T., Peterson Cpl. J., Rogers Cpl. T.	
Accompanying Delegation	
Beatty Hon. P., Chakma A., Davidson P., Evans D., Kielburger C., Lebel J., Thomas R.	
Governor General's Visit to Boston and New York (United States)	*11,260*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
Government House	
Charrette J., Helmes-Hayes P., Mousseau D.	
Foreign Affairs, Trade and Development	
Page M., Portelance R.	
National Defence	
Duchesne Sgt. R., Forsyth Capt. N.	
Governor General's Visit to Beijing, Shanghai, Nanjing, Guangzhou (China) and Mongolia	*377,960*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
House of Commons	
Baird Hon. J., Davies D. (M.P.), Dreeshen E. (M.P.), Leung C. (M.P.), Oliver Hon. J., Simms S. (M.P.), Young W. (M.P.)	
Government House	
Bégin N., Bélanger M-P., Benoit K-A., Charette J., Jaton P., Lapalme C., MacIntyre C., Mousseau D., Rousselle N.	
Foreign Affairs, Trade and Development	
Bilingal J., Bogdan A., Epp W., Gagnon L., Guérin M., Huot-Bolduc F., Joyce J., Levesque Y., Li F., Portelance R., Racine A., Reeves C., Shanz G., Taylor C., Tremblay H.	
National Defence	
Bishop Maj. S., Blais MCpl. N., Carbonneau MCpl. V., Clément Capt. S., Duchesne Sgt. R., Howell Cpl. M., Jurek Capt. A., Luna Cpl. R., St-Amour Cpl. M., Thwaites Lt(N). J., Wilson Sgt. R.	

Foreign Affairs, Trade and Development

Department

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Accompanying Delegation	
Beatty Hon. P., Beaudet A., Buhr M., Chakma A., Fox D., Harder P., Klein B., Kruyt P., Manley Hon. J., Patry G., Schafer R., Woo Y.P.	
Public Works and Government Services Canada (Interpreters)	
Chultem M., Dalantai H., Feng T., Johnstone T., Li X., Marchand J., Tsai J., White W.	
Governor General's Visit to London and Northern Ireland (United Kingdom)	*4,526*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
Government House	
Mousseau D., Wallace S.	
National Defence	
Bishop Maj. S.	
Governor General's Visit to New Delhi, Agra, Bengaluru and Mumbai (India)	*245,531*
Johnston His Excellency the Right. Hon. D., Johnston Her Excellency S.	
House of Commons	
Gill P. (M.P.), Gosal Hon. B., Obhrai Hon.D., Sandhu J. (M.P.), Sims J. (M.P.), Young W. (M.P.)	
Government House	
Anctil N., Benoit K-A., Burgess L., Charette J., Hurtubise J., Lapalme C., Lavigne C., Létourneau M-É., MacIntyre C., Wallace S.	
Office of the Minister of State (Sport)	
Lynch R.	
Foreign Affairs, Trade and Development	
Benson L., Bogdan A., Dean G., Guérin M., Lachance A., MacArthur P., Munro H.	
National Defence	
Carbonneau MCpl. V., Duchesne Sgt. R., Duong Cpt. A., Gauthier WO. R., Gilbert Cpt. D., Larivière MCpl. P., Millar Cpl. R., Neate Cpl. K., Orellana Cpl. C., Thompson Cpt. C.	
Accompanying Delegation	
Amyot D., Baker J., Chanchlani V., Davidson P., Dhahan B., Dhillon B., Donald R., Jenkins T., Lebel J., Lynch Hon. K., Paloschi E., Patry G., Singer P., Sutherland P., Toope S., Van Der Velden P., Woo Y.P.	
Start-up costs and advance team for Governor General's Visit to the West Coast (United States)	925
Foreign Affairs, Trade and Development	
Lachance A.	
Minister of International Trade (MINT) - Bilateral Visits (Visits Officer)	*53,474*
Foreign Affairs, Trade and Development	
Boucher C.	
Minister of State of Foreign Affairs (Americas) (MSFA) - Bilateral Visits (Visits Officer)	*97,839*
Foreign Affairs, Trade and Development	
Bacile R., Benson L.	
Minister for the Arctic Council of Canada (MNAC) - Bilateral Visits (Visits Officer)	*11,198*
Foreign Affairs, Trade and Development	
Berlanga P.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the G8 Foreign Ministers' Meeting, London (United Kingdom)	*21,773*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Buck K., Cainer O., Day C., Parai B., Walma M.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the Community of Democracies (CoD) meeting, Mongolia	*34,391*
House of Commons	
Obhrai Hon. D.	
Foreign Affairs, Trade and Development	
Hijal S., Maksymiuk D., Saint-Louis V.	
Minister of State of Foreign Affairs (MSFA) - Canadian delegation to the Commonwealth Ministerial Action Group (CMAG), London (United Kingdom)	*13,114*
House of Commons	
Baird Hon. J., Segal Sen. H.	

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Foreign Affairs, Trade and Development	
Fontain-Smith S., Ruth R.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the NATO Joint Foreign and Defence Ministers' Meeting, Brussels (Belgium)	*10,352*
Foreign Affairs, Trade and Development	
Russo M-F.	
Other	
Anderson D.	
Minister for the Arctic Council of Canada (MNAC) - Arctic Council, Kiruna (Sweden)	*47,526*
House of Commons	
Aglukkaq Hon. L.	
Foreign Affairs, Trade and Development	
Balint T., Johnson S., Munro H., Rodgers C., Stirk J.	
Other	
Canning L.	
Minister of State of Foreign Affairs (MSFA) - Canadian delegation to the 43rd General Assembly of the Organization of American States (OAS), Antigua (Guatemala)	*31,631*
House of Commons	
Ablonczy Hon. D.	
Foreign Affairs, Trade and Development	
Benson I., Coulombe E., Fitchett J., Foss K., Gagnon Y., Loten J., Marder J., Tremblay M.	
Minister of International Trade (MINT) - Canadian delegation to World Trade Organization (WTO), Bali (Indonesia)	*42,361*
House of Commons	
Fast Hon. E.	
Foreign Affairs, Trade and Development	
Boucher C., Walters C.	
Other	
Fowler A.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the annual Association of South-East Asian Nation (ASEAN), Brunei	*46,873*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Keller G., Lavoie J., Wittmann P.	
Minister of State of Foreign Affairs (Americas) (MSFA) - Canadian delegation to Asia-Pacific Economic Cooperation (APEC) Meeting of Small and Medium Enterprises (SME) and the Women and the Economy Forum, Bali (Indonesia)	*26,638*
Foreign Affairs, Trade and Development	
Bacile B., Banzet M., Minsky A., Secar P., Yelich L.	
Industry	
Palacek M.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the 68th Session of the United Nations General Assembly (UNGA), New York City (United States)	*62,099*
House of Commons	
Baird Hon. J., Obhrai Hon.D., Paradis Hon. C., Segal Sen. H., Yelich L. (M.P.)	
Foreign Affairs, Trade and Development	
Bacile R., Buck K., Cainer O., Fountain-Smith S., Inyangudor I., Junke J., Keller G., Marland K., Normandin H-P., Stastny M., Villeneuve J-B.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the Somalia Conference, Brussels (Belgium)	*12,412*
House of Commons	
Opitz T. (M.P.)	
Foreign Affairs, Trade and Development	
Stuewer N.	

Foreign Affairs, Trade and Development

Department

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Continued*

Description	Amount
	$
Minister of Foreign Affairs (MINA) - Canadian delegation to 37th Session of the United Nations Educational, Scientific and Cultural Organization (UNESCO), Paris	*24,336*
Foreign Affairs and International Trade Canada	
Garneau V.	
Others	
Meisen Dr. A., Montrat M.	
Minister of Foreign Affairs (MINA) - Canadian delegation to Asia-Pacific Economic Cooperation (APEC), AELM and AMM, Bali (Indonesia)	*94,487*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Boucher C., Cainer O., Challal A., Clarke W., Gordon V., Jackson L-A., Seguin W., Wallace J-L.	
Minister of Foreign Affairs (MINA) - Canadian delegation to Commonwealth Head of Government Meeting (CHOGM), Sri Lanka	*79,084*
House of Commons	
Obhrai Hon.D. (M.P.)	
Foreign Affairs, Trade and Development	
Fountain Smith S., Hong P., Urgan C.	
Minister of Foreign Affairs (MINA) - Canadian delegation to NATO Foreign Ministers' Meeting, Brussels (Belgium)	*15,134*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Anderson D., Richardson M., Russo M-F.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Kiev (Ukraine)	*22,156*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Richardson M.	
Minister of Foreign Affairs (MINA) - Canadian delegation to the Illegal Wildlife Trade Conference, London (United Kingdom)	*14,277*
House of Commons	
Baird Hon. J.	
Foreign Affairs, Trade and Development	
Berman M., Keller G.	
Minister of Foreign Affairs (MINA) - start-up costs for the Canadian delegation for the NATO Foreign Ministers' Meeting, Brussels (Belgium)	*8,787*
House of Commons	
Baird Hon. J.	
Minister of Foreign Affairs (MINA) - Canadian participation at Inauguration Ceremony, Warsaw (Poland)	*5,440*
House of Commons	
Opitz T. (M.P.)	
Canadian participation at the London Conference (United Kingdom)	*12,446*
House of Commons	
Opitz T. (M.P.)	
Foreign Affairs, Trade and Development	
Lamond Y.	
Canadian participation at the Inauguration Ceremony, (Armenia)	*11,578*
House of Commons	
Obhrai Hon. D.	
Other	
Leung C.	
Canadian participation at the Inauguration Ceremony, (Paraguay)	*17,584*
Others	
Dechert R., Toews V.	

Foreign Affairs, Trade and Development

Department

Travel Expenses for Canadian Representation at International Conferences and Meetings — *Concluded*

Description	Amount
	$
Canadian participation at the Inauguration Ceremony, (Honduras)	*7,808*
House of Commons	
Yelich L. (M.P.)	
Others	
Bacile R., McCarthur A.	
Canadian participation at the Inauguration Ceremony, (Chile)	*13,823*
House of Commons	
Findlay K-L. D. (M.P.)	
Foreign Affairs, Trade and Development	
Bridges J-D., Rebecca R.	
Canadian participation at the Inauguration Ceremony, (Mali)	*12,096*
House of Commons	
Brown L. (M.P.)	
Canadian participation at the Inauguration Ceremony, (Ecuador)	*4,574*
House of Commons	
Andreychuck Sen. R.	
Canadian participation at Sochi (Russia) - Olympic Winter Games 2014	*8,223*
Foreign Affairs, Trade and Development	
Holland U., Omelko S.	
Canadian delegation at the elevation of Archbishop Gérald Lacroix to the Cardinalate in the Vatican (Holy See)	*36,812*
House of Commons	
Benoit L. (M.P.), Blainey S., Brosseau R., Chisu C. (M.P.), Fortin-Duplessis Sen. S., Kinsella Sen. N., Lapointe F. (M.P.), Lebel Hon. D., Pacetti M. (M.P.)	
Start-up costs for the Canadian delegation at the Papal canonization of John Paul II and John XXIII in the Vatican (Holy See)	*5,308*

Employment and Social Development Department

Compensation Payments and Administration Expenditures (1)

Description	Compensation payments (2)	Administration expenditures (3)	Total payments
	$	$	$
Newfoundland and Labrador	3,075,360	1,038,578	4,113,938
Prince Edward Island	652,223	247,344	899,567
Nova Scotia — Federal	9,226,729	2,260,168	11,486,897
Nova Scotia — Enterprise Cape Breton Corporation (ECBC)	12,009,636	1,957,908	13,967,544
Nova Scotia — Enterprise Cape Breton Corporation (ECBC) (Section 9a)	3,827,066	607,464	4,434,530
Nova Scotia — Old Silicosis	330,808	33,972	364,780
New Brunswick	4,852,540	1,001,819	5,854,359
Quebec	18,886,075	4,663,054	23,549,129
Ontario	39,467,282	14,320,397	53,787,679
Manitoba	3,259,623	1,579,290	4,838,913
Saskatchewan	3,282,743	2,165,364	5,448,107
Alberta	10,923,976	2,977,523	13,901,499
British Columbia	15,140,432	5,862,709	21,003,141
Claim cost payment in respect of *Merchant Seamen Compensation Act*	2,145		2,145
Legal, medical, professional expenses related to Workers' Compensation – 3rd party claims	(6,985)		(6,985)
Claim cost payments to locally engaged employees outside Canada (Section 7)	29,938		29,938
Compensation payments to other Government departments for employees locally engaged outside Canada	1,304		1,304
	124,960,895	38,715,590	163,676,485
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	48,163,662	15,019,449	63,183,111
Claim and administration expenses recovered from other Government departments	42,389,524	13,800,767	56,190,291
Claim and administration expenses recoveries related to employment insurance	410,823	82,164	492,987
Recoveries from responsible 3rd parties (subrogation)	3,275,966		3,275,966
	94,239,975	28,902,380	123,142,355
Net expenditures (4)	30,720,920	9,813,210	40,534,130

(1) These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to Ministry Summary, section 9 of Volume II).

(2) Includes the net payments of compensation respecting:
(a) Government employees (*Government Employees Compensation Act*);
(b) merchant seamen (*Merchant Seamen Compensation Act*); and,
(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

(3) Represents the federal government's net share of administration expenditures of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.
Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

(4) Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Parliament

The Senate

Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2013-2014

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Andreychuk R, Saskatchewan	135,200	52,060	118,807
Committee Chair	17,827		
Ataullahjan S, Ontario	135,200	48,581	128,205
Committee Deputy Chair	4,791		
Baker G, Newfounland and Labrador	135,200	98,210	110,042
Committee Deputy Chair	2,240		
Batters D L, Saskatchewan	135,200	71,248	100,314
Bellemare D, Quebec	135,200	26,670	111,980
Beyak L, Ontario	135,200	37,544	59,443
Black D, Alberta	135,200	78,702	157,036
Boisvenu P-H, Quebec	135,200	42,048	110,666
Braley D, Ontario [1]	90,134	31,071	43,011
Committee Deputy Chair	2,536		
Brazeau P, Quebec	113,479		117,060
Buth J, Manitoba	135,200	66,397	128,901
Callbeck C S, Prince Edward Island	135,200	28,622	137,576
Campbell L W, British Columbia	135,200	77,951	97,341
Carignan C, Quebec	135,200	34,579	155,513
Government Leader	45,154		
Deputy Leader of the Government	15,012		
Champagne A, Quebec	135,200	20,824	133,584
Committee Deputy Chair	4,776		
Chaput M, Manitoba	135,200	81,100	149,332
Committee Chair	5,071		
Comeau G J, Nova Scotia [1]	90,134	95,144	67,168
Committee Chair	4,860		
Cools A C, Ontario	135,200	58,363	149,600
Cordy J, Nova Scotia	135,200	64,938	110,554
Cowan J, Nova Scotia	135,200	98,381	139,995
Leader of the Opposition	36,500		
Dagenais J-G, Quebec	135,200	30,873	145,031
Dallaire R, Quebec	135,200	21,602	166,556
Committee Deputy Chair	4,776		
Dawson D, Quebec	135,200	58,289	134,280
Committee Chair	9,551		
Day J A, New Brunswick	135,200	79,078	159,526
Committee Chair	9,613		
De Bané P, Quebec [1]	45,430		55,148
Demers J, Quebec	135,200	22,723	108,035
Downe P E, Prince Edward Island	135,200	46,052	150,365
Committee Deputy Chair	4,791		
Doyle N E, Newfoundland and Labrador	135,200	84,876	94,143
Duffy M, Prince Edward Island	101,874	27,127	88,385
Dyck L E, Saskatchewan	135,200	65,671	108,727
Committee Deputy Chair	4,589		
Eaton N, Ontario	135,200	44,219	133,924
Eggleton A, Ontario	135,200	52,553	145,001
Committee Deputy Chair	4,776		
Enverga T C, Ontario	135,200	41,984	116,087
Finley D, Ontario [1]	22,533	2,195	15,795
Fortin-Duplessis S, Quebec	135,200	35,933	146,749

Parliament
The Senate

Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2013-2014 — *Continued*

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Fraser J, Quebec	135,200	27,349	156,295
Deputy Leader of the Opposition	14,158		
Committee Deputy Chair	2,536		
Frum L, Ontario	135,200	43,185	107,094
Furey G, Newfoundland and Labrador	135,200	82,398	144,957
Committee Deputy Chair	5,432		
Gerstein I, Ontario	135,200	38,273	157,099
Committee Chair	9,582		
Greene Raine N, British Columbia	135,200	73,799	125,607
Greene S, Nova Scotia	135,200	71,306	149,624
Deputy Government Whip	2,800		
Committee Deputy Chair	2,536		
Harb M, Ontario [1]	54,516		66,778
Hervieux-Payette C, Quebec	135,200	28,762	161,825
Committee Deputy Chair	4,791		
Housakos L, Quebec	135,200	19,430	124,261
Committee Deputy Chair	2,240		
Hubley E, Prince Edward Island	135,200	71,020	90,677
Deputy Opposition Whip	3,100		
Committee Deputy Chair	4,589		
Jaffer M S B, British Columbia	135,200	79,085	166,166
Committee Chair	9,582		
Johnson J G, Manitoba	135,200	69,242	129,737
Joyal S, Quebec	135,200	12,056	162,585
Committee Deputy Chair	7,016		
Kenny C, Ontario	135,200	25,599	163,792
Kinsella N A, New Brunswick	135,200	43,721	141,143
Speaker of the Senate	56,000		
Committee Chair	3,733		
Lang D, Yukon	135,200	48,325	144,828
Committee Chair	9,116		
LeBreton M, Ontario	135,200	6,151	136,292
Government Leader	31,546		
Lovelace Nicholas S M, New Brunswick	135,200	108,040	143,613
MacDonald M L, Nova Scotia	135,200	75,167	91,844
Maltais G, Quebec	135,200	36,726	137,369
Manning F, Newfoundland and Labrador	135,200	87,820	145,226
Committee Chair	9,178		
Marshall E, Newfoundland and Labrador	135,200	74,412	139,345
Government Whip	11,200		
Committee Chair	1,776		
Martin Y, British Columbia	135,200	87,746	147,591
Deputy Leader of the Government	19,568		
Deputy Government Whip	2,598		
Massicotte P J, Quebec	135,200	15,289	47,281
McCoy E, Alberta	135,200	78,908	167,565
McInnis T J, Nova Scotia	135,200	77,160	38,155
McIntyre P E, New Brunswick	135,200	24,674	65,510
Mercer T M, Nova Scotia	135,200	106,819	158,007
Committee Deputy Chair	4,402		
Merchant P, Saskatchewan	135,200	84,448	150,919
Meredith D, Ontario	135,200	86,477	156,484

Parliament
The Senate
Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2013-2014 — *Continued*

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Mitchell G, Alberta	135,200	84,276	159,696
Chair Caucus of the Opposition	5,600		
Committee Deputy Chair	4,776		
Mockler P, New Brunswick	135,200	57,244	144,561
Committee Chair	9,551		
Moore W P, Nova Scotia	135,200	68,781	152,027
Munson J, Ontario	135,200	22,896	154,003
Opposition Whip	6,600		
Committee Deputy Chair	888		
Neufeld R, British Columbia	135,200	86,976	149,748
Committee Chair	9,551		
Ngo T H, Ontario	135,200	24,316	143,163
Nolin P C, Quebec	135,200	26,251	151,648
Speaker Pro Tempore	8,406		
Ogilvie K K, Nova Scotia	135,200	56,140	115,618
Committee Chair	9,551		
Oh V, Ontario	135,200	50,566	126,926
Oliver D H, Nova Scotia [1]	84,500	52,773	88,127
Speaker Pro Tempore	14,438		
Patterson D G, Nunavut	135,200	75,556	161,738
Committee Chair	4,107		
Plett D N, Manitoba	135,200	101,059	126,554
Poirier R-M, New Brunswick	135,200	58,197	140,123
Chair Caucus of the Government	6,600		
Poulin (Charette) M-P, Ontario	135,200	16,330	114,530
Ringuette P, New Brunswick	135,200	41,860	125,182
Rivard M, Quebec	135,200	41,903	153,870
Rivest J-C, Quebec	135,200	17,576	78,421
Robichaud F, New Brunswick	135,200	50,440	138,259
Committee Deputy Chair	373		
Runciman B, Ontario	135,200	19,251	116,061
Committee Chair	19,102		
Ruth N, Ontario	135,200	60,138	109,498
Segal H, Ontario	135,200	18,899	133,333
Committee Chair	5,071		
Seidman J, Quebec	135,200	23,923	127,113
Seth A, Ontario	135,200	46,189	109,142
Sibbeston N G, Northwest Territories	135,200	102,971	149,605
Smith D P, Ontario	135,200	23,739	140,929
Committee Chair	5,616		
Committee Deputy Chair	1,400		
Smith L, Quebec	135,200	20,985	97,327
Committee Deputy Chair	4,807		
Stewart Olsen C, New Brunswick	135,200	50,729	121,843
Tannas S, Alberta [3]	137,690	129,079	111,513
Tardif C, Alberta	135,200	71,992	128,323
Deputy Leader of the Opposition	8,942		
Committee Chair	4,480		
Tkachuk D, Saskatchewan	135,200	75,973	146,280
Committee Chair	2,271		
Unger B E, Alberta	135,200	48,288	55,706
Verner J, Quebec	135,200	37,461	146,832

Parliament

The Senate

Statement of Sessional and Expense Allowances, Travel and Research Expenses paid in 2013-2014 — *Concluded*

Honourable Members of The Senate	Sessional allowances	Travel expenses [2]	Research assistance, staff and other expenses
	$	$	$
Wallace J D, New Brunswick	135,200	41,076	100,971
Wallin P, Saskatchewan	101,874	59,952	106,764
Committee Chair	(119)		
Watt C, Quebec	135,200	113,566	155,459
Wells D M, Newfoundland and Labrador	135,200	78,396	128,883
White V D, Ontario	135,200	4,465	79,171
Committee Chair	8,960		
Zimmer R A A, Manitoba [1]	45,794	28,107	41,505
Total	13,861,671	5,397,314	12,742,001

[1] Senators who have either resigned, retired or died during fiscal year 2013-2014 or during the quarter of the preceding fiscal year.

[2] Includes living expenses in the National Capital Region.

[3] Senators who were nominated during fiscal year 2013-2014 or during the quarter of the preceding fiscal year.

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Ablonczy Hon D	160,200	81,366
Adams E	160,200	46,551
Adler M	160,200	63,506
Aglukkaq Hon L	160,200	124,339
Albas D	160,200	95,854
Albrecht H	160,200	56,861
Allowance as Committee Chair	11,300	
Alexander Hon C	160,200	32,024
Allen Malcolm	160,200	80,028
Allowance as Committee Vice-chair	4,735	
Allen Mike	160,200	69,305
Allison D	160,200	61,563
Allowance as Committee Chair	11,300	
Ambler S	160,200	55,763
Allowance as Committee Chair	10,571	
Ambrose Hon R	160,200	81,835
Anders R	160,200	53,295
Anderson D	160,200	116,966
Andrews S	160,200	113,481
Allowance as Committee Vice-chair	5,700	
Angus C	160,200	102,395
Armstrong S	160,200	74,654
Ashfield Hon K	160,200	45,561
Ashton N	160,200	145,864
Aspin J	160,200	49,792
Atamanenko A	160,200	108,386
Aubin R	160,200	40,593
Ayala P	160,200	33,391
Baird Hon J	160,200	2,147
Bateman J	160,200	100,471
Bélanger Hon M	160,200	21,585
Allowance as Committee Vice-chair	2,280	
Bellavance A	160,200	55,462
Bennett Hon C	160,200	66,002
Allowance as Committee Vice-chair	11,032	
Benoit L	160,200	99,560
Allowance as Committee Chair	11,300	
Benskin T	160,200	43,938
Bergen Hon C	160,200	103,678
Bernier Hon M	160,200	50,188
Bevington D	160,200	123,000
Bezan J	160,200	107,865
Allowance as Committee Chair	5,116	
Blanchette D	160,200	33,731
Blanchette-Lamothe L	160,200	22,953
Allowance as Committee Chair	5,408	
Allowance as Committee Vice-chair	2,421	
Blaney Hon S	160,200	43,264
Block K	160,200	92,605
Boivin F	160,200	5,111
Allowance as Committee Vice-chair	5,700	
Borg C	160,200	43,953
Boughen R	160,200	66,646
Boulerice A	160,200	46,804
Boutin-Sweet M	160,200	42,992
Brahmi T	160,200	32,080
Braid P	160,200	63,740
Allowance as Committee Vice-chair	3,187	
Breitkreuz G	160,200	111,220
Allowance as Committee Vice-chair	5,700	

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses (1)
	$	$
Brison Hon S	160,200	73,406
Allowance as Committee Vice-chair	5,700	
Brosseau R E	160,200	51,232
Allowance as Committee Vice-chair	916	
Brown G	160,200	46,363
Allowance as Committee Chair	4,799	
Brown L	160,200	56,133
Brown P	160,200	79,024
Bruinooge R	160,200	84,608
Butt B	160,200	49,767
Byrne Hon G	160,200	103,747
Allowance as Committee Vice-chair	5,700	
Calandra P	160,200	54,698
Calkins B	160,200	97,473
Cannan Hon R	160,200	69,159
Carmichael J	160,200	54,615
Allowance as Committee Vice-chair	2,436	
Caron G	160,200	55,709
Carrie C	160,200	47,466
Casey S	160,200	45,814
Allowance as Committee Vice-chair	3,700	
Cash A	160,200	47,366
Charlton C	160,200	40,994
Allowance as Committee Chair	11,300	
Allowance as Committee Vice-chair	5,700	
Chicoine S	160,200	32,578
Chisholm R	160,200	73,605
Allowance as Committee Vice-chair	3,700	
Chisu C	160,200	41,418
Chong Hon M	160,200	44,094
Allowance as Committee Chair	11,300	
Choquette F	160,200	40,754
Allowance as Committee Vice-chair	899	
Chow O	152,018	53,415
Allowance as Committee Vice-chair	5,409	
Christopherson D	160,200	56,643
Allowance as Committee Chair	11,300	
Clarke R	160,200	116,850
Cleary R	160,200	88,073
Clement Hon T	160,200	54,748
Coderre Hon D	27,590	10,322
Allowance as Committee Vice-chair	827	
Comartin J	160,200	87,778
Allowance as Deputy Speaker and Chair of Committees of the Whole	39,800	
Côté R	160,200	37,843
Cotler Hon I	160,200	80,724
Allowance as Committee Vice-chair	3,187	
Crockatt J	160,200	64,296
Crowder J	160,200	90,884
Allowance as Committee Vice-chair	7,845	
Cullen N	160,200	139,640
Allowance as House Leader Official Opposition	38,623	
Allowance as Committee Vice-chair	107	
Cuzner R	160,200	92,812
Allowance as Committee Vice-chair	5,700	
Daniel J	160,200	60,272
Davidson P	160,200	59,479
Allowance as Committee Vice-chair	5,700	
Davies D	160,200	107,043
Allowance as Committee Vice-chair	5,700	

House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Davies L	160,200	108,995
Allowance as Committee Vice-chair	8,887	
Day A-M	160,200	41,828
Dechert B	160,200	44,182
Del Mastro D	160,200	46,122
Devolin B	160,200	66,770
Allowance as Deputy Chair of the Committees of the Whole	16,000	
Dewar P	160,200	19,868
Allowance as Committee Vice-chair	5,700	
Dion Hon S	160,200	58,654
Allowance as Committee Vice-chair	5,700	
Dionne Labelle P	160,200	33,792
Donnelly F	160,200	93,208
Doré Lefebvre R	160,200	32,331
Dreeshen E	160,200	79,259
Dubé M	160,200	30,438
Dubourg E	56,070	12,159
Duncan Hon J	160,200	156,091
Allowance as Chief Whip Government	20,516	
Duncan K	160,200	41,039
Allowance as Committee Vice-chair	5,700	
Duncan L	160,200	89,246
Dusseault P-L	160,200	29,274
Allowance as Committee Chair	11,300	
Dykstra R	160,200	84,584
Easter Hon W	160,200	74,504
Allowance as Committee Vice-chair	5,700	
Eyking Hon M	160,200	87,044
Allowance as Committee Vice-chair	3,065	
Falk T	56,070	32,034
Fantino Hon J	160,200	16,710
Fast Hon E	160,200	69,234
Findlay Hon K-L D	160,200	113,078
Finley Hon D	160,200	41,899
Flaherty Hon J	160,200	35,897
Fletcher Hon S	160,200	76,998
Foote J	160,200	114,997
Allowance as Chief Whip Other Opposition Party	11,300	
Fortin J-F	160,200	96,347
Freeland C	56,070	7,564
Freeman M	160,200	49,990
Fry Hon H	160,200	103,322
Allowance as Committee Vice-chair	5,700	
Galipeau R	160,200	18,256
Allowance as Committee Chair	3,203	
Gallant C	160,200	37,075
Garneau M	160,200	36,323
Allowance as Committee Vice-chair	5,118	
Garrison R	160,200	99,575
Allowance as Committee Vice-chair	5,700	
Genest R	160,200	48,317
Genest-Jourdain J	160,200	58,732
Giguère A	160,200	42,073
Gill P	160,200	52,638
Glover Hon S	160,200	64,438
Godin Y	160,200	84,045
Allowance as Committee Vice-chair	5,700	
Goguen R	160,200	60,747
Goldring P	160,200	78,429
Goodale Hon R	160,200	72,785

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Goodyear Hon G	160,200	38,965
Gosal Hon B	160,200	51,235
Gourde J	160,200	62,717
Gravelle C	160,200	88,008
Grewal N	160,200	99,206
Groguhé S	160,200	30,149
Allowance as Deputy House Leader Official Opposition	7,956	
Allowance as Deputy Whip Official Opposition	5,681	
Harper Right Hon S	160,200	59,221
Harris D	160,200	58,577
Harris J	160,200	88,405
Allowance as Committee Vice-chair	5,700	
Harris R	160,200	102,717
Hassainia S	160,200	39,876
Hawn Hon L	160,200	108,841
Hayes B	160,200	55,840
Hiebert R	160,200	135,439
Hilyer J	160,200	75,765
Hoback R	160,200	103,480
Holder Hon E	160,200	50,828
Hsu T	160,200	35,624
Allowance as Committee Vice-chair	567	
Hughes C	160,200	115,539
Hyer B	160,200	72,294
Jacob P	160,200	47,123
James R	160,200	43,773
Jean B	127,471	69,376
Jones Y	141,682	179,283
Allowance as Committee Vice-chair	444	
Julian P	160,200	93,963
Allowance as House Leader Official Opposition	1,177	
Allowance as Caucus Chair Official Opposition	10,966	
Allowance as Committee Vice-chair	5,593	
Kamp R	160,200	93,553
Karygiannis Hon J	160,200	44,522
Allowance as Committee Vice-chair	2,390	
Keddy G	160,200	73,376
Kellway M	160,200	39,148
Kenney Hon J	160,200	72,486
Kent Hon P	160,200	37,358
Allowance as Committee Chair	4,799	
Kerr G	160,200	74,696
Allowance as Committee Chair	8,101	
Komarnicki E	160,200	64,793
Allowance as Committee Chair	6,318	
Kramp D	160,200	76,827
Allowance as Committee Chair	4,951	
Allowance as Committee Vice-chair	3,187	
Lake Hon M	160,200	124,969
Lamoureux K	160,200	62,153
Allowance as Deputy House Leader Other Opposition Party	5,700	
Allowance as Committee Vice-chair	5,700	
Lapointe F	160,200	50,009
Larose J-F	160,200	24,067
Latendresse A	160,200	54,886
Allowance as Committee Vice-chair	5,700	
Lauzon G	160,200	25,310
Allowance as Caucus Chair Government	11,300	
Laverdière H	160,200	40,880
Lebel Hon D	160,200	75,608

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses (1)
	$	$
LeBlanc Hon D	160,200	103,955
Allowance as House Leader Other Opposition Party	16,000	
Allowance as Committee Vice-chair	3,095	
LeBlanc H	160,200	24,572
Allowance as Committee Chair	4,799	
Allowance as Committee Vice-chair	3,187	
Leef R	160,200	69,556
Leitch Hon K K	160,200	48,511
Lemieux P	160,200	16,370
Leslie M	160,200	73,118
Allowance as Committee Vice-chair	4,735	
Leung C	160,200	46,950
Liu L	160,200	32,721
Lizon W	160,200	43,940
Lobb B	160,200	50,454
Allowance as Committee Chair	4,175	
Lukiwski T	160,200	76,174
Lunney J	160,200	109,449
MacAulay Hon L	160,200	100,483
Allowance as Committee Vice-chair	5,700	
MacKay Hon P G	160,200	49,813
MacKenzie D	160,200	49,441
Allowance as Deputy Whip Government	11,300	
Maguire L	56,070	26,314
Mai H	160,200	35,370
Allowance as Committee Vice-chair	107	
Marston W	160,200	50,016
Martin P	160,200	99,566
Allowance as Committee Chair	11,300	
Masse B	160,200	74,650
Mathyssen I	160,200	73,752
May E	160,200	66,936
Mayes C	160,200	81,792
McCallum Hon J	160,200	65,984
Allowance as Committee Vice-chair	5,700	
McColeman P	160,200	59,688
Allowance as Committee Chair	4,951	
McGuinty D	160,200	12,083
Allowance as Committee Vice-chair	4,888	
McKay Hon J	160,200	59,647
Allowance as Committee Vice-chair	5,700	
McLeod C	160,200	92,404
Menegakis C	160,200	60,532
Menzies Hon T	97,455	80,813
Merrifield Hon R	160,200	146,111
Allowance as Committee Chair	11,300	
Michaud E	160,200	59,473
Miller L	160,200	92,034
Allowance as Committee Chair	11,300	
Moore C	160,200	82,999
Moore Hon J	160,200	118,729
Moore Hon R	160,200	75,158
Allowance as Committee Chair	3,341	
Morin D	160,200	76,826
Morin I	160,200	36,150
Morin M-A	160,200	37,500
Morin M-C	160,200	15,145
Allowance as Committee Chair	910	
Mourani M	160,200	28,792

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Mulcair Hon T	160,200	146,864
Allowance as Leader Official Opposition	76,700	
Murray J	160,200	92,319
Allowance as Committee Vice-chair	2,421	
Nantel P	160,200	28,952
Allowance as Committee Vice-chair	5,700	
Nash P	160,200	64,464
Allowance as Committee Vice-chair	5,700	
Nicholls J	160,200	43,051
Nicholson Hon R	160,200	54,451
Norlock R	160,200	35,706
Nunez-Melo J	160,200	29,640
Obhrai Hon D	160,200	113,312
O'Connor Hon G	160,200	
Allowance as Chief Whip Government	8,361	
Allowance as Committee Vice-chair	2,498	
Oliver Hon J	160,200	14,478
O'Neill Gordon T	160,200	57,969
Allowance as Committee Vice-chair	5,700	
Opitz T	160,200	52,882
O'Toole E	160,200	53,032
Pacetti M	160,200	37,278
Allowance as Deputy Whip Other Opposition Party	2,755	
Allowance as Committee Vice-chair	5,700	
Papillon A	160,200	48,498
Paradis Hon C	160,200	49,818
Patry C	160,200	25,209
Payne L	160,200	88,507
Péclet E	160,200	18,665
Perreault M	160,200	42,731
Pilon F	160,200	32,791
Plamondon L	160,200	70,511
Poilievre Hon P	160,200	1,934
Preston J	160,200	56,424
Allowance as Committee Chair	11,300	
Quach A M-T	160,200	38,128
Rae Hon B	53,400	29,657
Allowance as Leader Other Opposition Party	2,119	
Allowance as Committee Vice-chair	1,302	
Rafferty J	160,200	83,125
Raitt Hon L	160,200	70,528
Rajotte J	160,200	106,167
Allowance as Committee Chair	11,300	
Rankin M	160,200	90,165
Rathgeber B	160,200	59,876
Ravignat M	160,200	14,794
Raynault F	160,200	59,720
Regan Hon G	160,200	51,793
Allowance as Committee Vice-chair	5,700	
Reid S	160,200	
Allowance as Deputy House Leader Government	16,000	
Rempel Hon M	160,200	94,575
Richards B	160,200	123,366
Rickford Hon G	160,200	124,856
Ritz Hon G	160,200	84,687
Rousseau J	160,200	52,491
Saganash R	160,200	104,994
Sandhu J	160,200	68,822
Saxton A	160,200	107,367

Parliament
House of Commons

Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Continued*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Scarpaleggia F	160,200	38,783
Allowance as Caucus Chair Other Opposition Party	5,700	
Allowance as Committee Vice-chair	3,187	
Scheer Hon A	160,200	108,707
Allowance as Speaker of the House of Commons	76,700	
Schellenberger G	160,200	39,313
Scott C	160,200	44,363
Seeback K	160,200	56,112
Sellah D	160,200	35,018
Sgro Hon J	160,200	66,064
Allowance as Committee Vice-chair	5,700	
Shea Hon G	160,200	76,828
Shipley B	160,200	85,912
Allowance as Committee Chair	4,951	
Shory D	160,200	122,495
Simms S	160,200	95,224
Allowance as Committee Vice-chair	5,191	
Sims J J	160,200	106,581
Allowance as Committee Vice-chair	5,700	
Sitsabaiesan R	160,200	39,597
Smith J	160,200	88,261
Allowance as Committee Chair	7,157	
Sopuck R	160,200	130,459
Sorenson Hon K	160,200	118,523
Allowance as Committee Chair	3,341	
Stanton B	160,200	48,506
Allowance as Assistant Deputy Chair of Committees of the Whole	16,000	
St-Denis L	160,200	25,931
Allowance as Committee Vice-chair	2,406	
Stewart K	160,200	133,458
Stoffer P	160,200	77,910
Allowance as Committee Vice-chair	5,700	
Storseth B	160,200	131,366
Strahl M	160,200	78,355
Sullivan M	160,200	54,760
Sweet D	160,200	60,547
Allowance as Committee Chair	11,300	
Thibeault G	160,200	80,448
Tilson D	160,200	56,890
Allowance as Committee Chair	11,300	
Toet L	160,200	71,358
Toews Hon V	43,495	34,525
Toone P	160,200	94,229
Allowance as Deputy Whip Official Opposition	5,619	
Allowance as Deputy House Leader Official Opposition	8,044	
Tremblay J	160,200	37,335
Trost B	160,200	90,579
Trottier B	160,200	59,217
Trudeau J	160,200	21,715
Allowance as Leader Other Opposition Party	52,381	
Truppe S	160,200	72,890
Turmel N	160,200	16,543
Allowance as Chief Whip Official Opposition	28,800	
Tweed M	66,750	56,055
Allowance as Committee Chair	4,708	
Uppal Hon T	160,200	107,274
Valcourt Hon B	160,200	48,408
Valeriote F	160,200	38,409
Allowance as Deputy Whip Other Opposition Party	2,945	
Allowance as Committee Vice-chair	3,294	

Parliament
House of Commons
Statement of Sessional Allowances and Travel Expenses paid in 2013-2014 — *Concluded*

Members of the House of Commons	Sessional allowances	Travel expenses [1]
	$	$
Van Kesteren D	160,200	53,152
Van Loan Hon P	160,200	59,979
Vellacott M	160,200	62,502
Wallace M.	160,200	47,094
Allowance as Committee Chair	11,300	
Warawa M.	160,200	76,263
Warkentin C	160,200	128,221
Allowance as Committee Chair	11,300	
Watson J	160,200	77,697
Weston J	160,200	97,621
Weston R.	160,200	62,557
Allowance as Committee Chair	11,300	
Wilks D	160,200	109,341
Williamson J.	160,200	70,496
Wong Hon A.	160,200	106,726
Woodworth S	160,200	49,790
Yelich Hon L	160,200	69,618
Young T	160,200	70,251
Young W	160,200	114,476
Zimmer B	160,200	120,505
Former Members [2]		33,839
Total	50,069,526	20,647,439

[1] This column excludes:
- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs, Trade and Development - Travel expenses for Canadian representation at international conferences and meetings"

[2] Relocation, winding-up, resettlement and other expenses.

Parliament
House of Commons

Salaries of Parliamentary Secretaries to Ministers paid in 2013-2014

Name	Parliamentary Secretary to the	Amount
		$
Adams E	Minister of Health	8,533
	Minister of Veterans Affairs	7,467
Albas D	President of the Treasury Board	8,533
Alexander Hon C	Minister of National Defence	4,645
Anderson D	Minister of Foreign Affairs	8,533
	Minister of Natural Resources and for the Canadian Wheat Board	7,467
Armstrong S	Minister of Employment and Social Development	8,533
Bergen Hon C	Minister of Public Safety	4,645
Bezan J	Minister of National Defence	8,533
Block K	Minister of Natural Resources	8,533
Braid P	for Infrastructure and Communities*	8,533
Brown L	Minister of International Development	8,533
	Minister of International Cooperation	7,467
Calandra P	Prime Minister and to the Minister of Intergovernmental Affairs	8,533
	Minister of Canadian Heritage	7,467
Carrie C	Minister of the Environment	8,533
	Minister of Health	7,467
Dechert B	Minister of Justice	8,533
	Minister of Foreign Affairs	7,467
Del Mastro D	Minister of the Canadian Northern Economic Development Agency, for the Federal Economic Development Agency for Southern Ontario and for the Federal Economic Development Initiative for Northern Ontario	356
	Prime Minister and to the Minister of Intergovernmental Affairs	7,467
Dykstra R	Minister of Canadian Heritage	8,533
	Minister of Citizenship and Immigration	7,467
Gill P	Minister of Veterans Affairs	8,533
Glover Hon S	Minister of Finance	4,645
Goguen R	Minister of Justice	16,000
Gourde J	Prime Minister, for Official Languages and for the Economic Development Agency of Canada for the Regions of Quebec	8,533
	Minister of Public Works and Government Services, for Official Languages and for the Economic Development Agency for the Regions of Quebec	7,467
James R	Minister of Public Safety and Emergency Preparedness	8,533
Kamp R	Minister of Fisheries and Oceans	8,533
	Minister of Fisheries and Oceans and for the Asia-Pacific Gateway	7,467
Keddy G	Minister of National Revenue and for the Atlantic Canada Opportunities Agency	8,533
	Minister of International Trade, for the Atlantic Canada Opportunities Agency and for the Atlantic Gateway	7,467
Lake Hon M	Minister of Industry	16,000
Leitch Hon K K	Minister of Human Resources and Skills Development and to the Minister of Labour	4,645
Lemieux P	Minister of Agriculture	16,000
Leung C	for Multiculturalism*	16,000
Lukiwski T	Leader of the Government in the House of Commons	16,000
McLeod C	Minister of Labour and for Western Economic Diversification	8,533
	Minister of National Revenue	7,467
Menegakis C	Minister of Citizenship and Immigration	8,533
Obhrai Hon D	Minister of Foreign Affairs and for International Human Rights	8,533
	Minister of Foreign Affairs	7,467
O'Toole E	Minister of International Trade	8,533

Parliament

House of Commons

Salaries of Parliamentary Secretaries to Ministers paid in 2013-2014 — *Concluded*

Name	Parliamentary Secretary to the	Amount
		$
Poilievre Hon P	Minister of Transport, Infrastructure and Communities and for the Federal Economic Development Agency for Southern Ontario	4,645
Rempel Hon M	Minister of the Environment	4,645
Rickford Hon G	Minister of Indian Affairs and Northern Development, for the Canadian Northern Economic Development Agency and for the Federal Economic Development Initiative for Northern Ontario	4,645
Saxton A	Minister of Finance	8,533
	President of the Treasury Board and for Western Economic Diversification	7,467
Strahl M	Minister of Indian Affairs and Northern Development	8,533
Trottier B	Minister of Public Works and Government Services	8,533
Truppe S	for Status of Women*	16,000
Watson J	Minister of Transport	8,533
	Total	446,734

* Portfolio

Privy Council Office

Department

Salaries and Allowances to Ministers of State

Minister of State	Salaries	Allowances	Total
	$	$	$
Hon J Duncan	20,445	1,425	21,870
Hon G O'Connor	8,333	580	8,913
Hon P Poilievre	40,961	1,425	42,386
Hon T Uppal	19,167	666	19,833
Total	88,906	4,096	93,002

Privy Council Office
Office of the Chief Electoral Officer

Voted and Statutory Expenditures by Program

Funding Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	$	$	$	$	$
Vote 15 - Program Expenditures — Salaries of Indeterminate Positions	11,471,975	5,564,421	3,130,118	10,010,606	30,177,120
Statutory expenditures —					
May 2013 By-election	499,956	153,068			653,024
November 2013 By-elections	2,673,257	430,425		2,459 [1]	3,106,141
Other elections	201,822	706,492			908,314
Electoral Boundaries Readjustment Act	1,181,837				1,181,837
Quarterly Allowances to Political Parties		14,886,163			14,886,163
Electoral District Associations' Auditors Subsidy		697,049			697,049
Other expenditures under the *Canada Elections Act*	26,955,043	4,619,206	4,081,110	26,259,032 [2]	61,914,391
	31,511,915	21,492,403	4,081,110	26,261,491	83,346,919
Contributions to Employee Benefit Plans	2,342,995	903,880	762,892	2,693,943	6,703,710
Total	45,326,885	27,960,704	7,974,120	38,966,040	120,227,749

[1] This amount is an Electoral operations program expenditure classified under Internal services.

[2] Internal services includes a one-time expenditures of $9,376,764 related to Elections Canada's office consolidation and relocation to Gatineau, Quebec.

Details of Statutory Expenditures by Program — May 2013 By-election

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	$	$	$	$	$
Ottawa Headquarters [1]	228,451	1,027			229,478
Labrador (Newfoundland and Labrador)	271,505	152,041			423,546
Total	499,956	153,068			653,024

[1] Includes expenditures incurred in Ottawa Headquaters to support the returning officer in the electoral district.

Privy Council Office
Office of the Chief Electoral Officer

Details of Statutory Expenditures by Program — November 2013 By-elections

Statutory Authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
	$	$	$	$	$
Ottawa Headquarters [1]	994,543			2,459 [2]	997,002
Bourassa (Quebec)	417,861	146,151			564,012
Brandon-Souris (Manitoba)	317,018	83,349			400,367
Provencher (Manitoba)	347,340	85,441			432,781
Toronto Centre (Ontario)	596,495	115,484			711,979
Total	2,673,257	430,425		2,459	3,106,141

[1] Includes expenditures incurred in Ottawa Headquarters to support returning officers in their electoral district.

[2] This amount is an Electoral operations program expenditure classified under Internal services.

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by Institution

Institution	Operation and maintenance	Capital	Total
	$	$	$
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	41,070,100	1,421,221	42,491,321
Atlantic Institution, Renous, New Brunswick	39,358,795	12,008,974	51,367,769
Bath Institution, Bath, Ontario	37,618,447	16,959,050	54,577,497
Beaver Creek Institution, Gravenhurst, Ontario	14,250,606	7,692,735	21,943,341
Bowden Institution, Innisfail, Alberta	52,431,280	22,369,866	74,801,146
Collins Bay Institution, Kingston, Ontario	46,539,916	9,447,857	55,987,773
Cowansville Institution, Cowansville, Quebec	47,161,795	9,945,573	57,107,368
Donnacona Institution, Donnacona, Quebec	51,538,768	12,224,429	63,763,197
Dorchester Penitentiary, Dorchester, New Brunswick	47,218,570	2,582,205	49,800,775
Drumheller Institution, Drumheller, Alberta	46,928,487	11,045,046	57,973,533
Drummond Institution, Drummondville, Quebec	37,544,065	1,256,949	38,801,014
Edmonton Institution, Edmonton, Alberta	43,539,421	10,362,939	53,902,360
Edmonton Institution for Women, Edmonton, Alberta	23,607,626	4,063,051	27,670,677
Federal Training Centre, Laval, Quebec	38,905,149	11,990,184	50,895,333
Fenbrook Institution, Gravenhurst, Ontario	38,536,672	12,425,857	50,962,529
Ferndale Institution, Mission, British Columbia	11,281,836	6,027,293	17,309,129
Fraser Valley Institution, Abbotsford, British Columbia	19,289,677	4,684,903	23,974,580
Frontenac Institution, Kingston, Ontario	14,333,138	5,861,521	20,194,659
Grand Valley Institution for Women, Kitchener, Ontario	27,854,371	5,190,848	33,045,219
Grande Cache Institution, Grande Cache, Alberta	37,148,554	763,391	37,911,945
Grierson Institution, Edmonton, Alberta	4,154,571	135,534	4,290,105
Joliette Institution, Joliette, Quebec	20,850,659	4,363,488	25,214,147
Joyceville Institution, Kingston, Ontario	53,971,918	6,699,371	60,671,289
Kent Institution, Agassiz, British Columbia	44,335,006	2,230,417	46,565,423
Kingston Penitentiary, Kingston, Ontario	28,034,404	103,984	28,138,388
Kwikwèxwelhp Healing Village, Harrison Mills, British Columbia	7,177,530	305,835	7,483,365
La Macaza Institution, La Macaza, Quebec	31,707,436	6,022,054	37,729,490
Leclerc Institution, Laval, Quebec	14,626,664	174,816	14,801,480
Matsqui Institution, Abbotsford, British Columbia	32,687,117	7,812,434	40,499,551
Millhaven Institution, Bath, Ontario	42,362,605	24,188,414	66,551,019
Mission Institution, Mission, British Columbia	30,888,055	5,868,539	36,756,594
Montée Saint-François Institution, Laval, Quebec	16,660,481	9,794,662	26,455,143
Mountain Institution, Agassiz, British Columbia	36,749,323	245,140	36,994,463
National Headquarters, Ottawa, Ontario	226,329,489	14,725,195	241,054,684
Nova Institution for Women, Truro, Nova Scotia	20,005,446	6,397,147	26,402,593
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	8,255,745	171,934	8,427,679
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	54,712,435	9,620,559	64,332,994
Pê Sâkâstêw Centre, Hobbema, Alberta	7,192,170	374,767	7,566,937
Pittsburgh Institution, Kingston, Ontario	16,164,053	6,713,699	22,877,752
Port-Cartier Institution, Port-Cartier, Quebec	40,154,743	2,436,934	42,591,677
Regional Correctional Staff College - Atlantic, Memramcook, New Brunswick	1,857,589		1,857,589
Regional Correctional Staff College - Ontario, Kingston, Ontario	3,892,475	247,553	4,140,028
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	2,735,697		2,735,697
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	3,354,746		3,354,746
Regional Correctional Staff College - Quebec, Laval, Quebec	4,364,031	90,459	4,454,490
Regional Headquarters - Atlantic, Moncton, New Brunswick	40,464,539	1,419,686	41,884,225
Regional Headquarters - Ontario, Kingston, Ontario	45,203,616	2,452,714	47,656,330
Regional Headquarters - Pacific, Abbotsford, British Columbia	42,512,809	8,435,263	50,948,072
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	49,318,106	3,218,033	52,536,139
Regional Headquarters - Quebec, Laval, Quebec	47,328,439	2,863,165	50,191,604
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	8,772,904		8,772,904
Regional Parole Offices - Atlantic, Moncton, New Brunswick	27,534,238	1,751,689	29,285,927
Regional Parole Offices - Ontario, Kingston, Ontario	65,682,403	1,588,417	67,270,820
Regional Parole Offices - Pacific, Abbotsford, British Columbia	46,480,680		46,480,680
Regional Parole Offices - Prairies, Winnipeg, Manitoba	55,665,397	701,444	56,366,841
Regional Parole Offices - Quebec, Montréal, Quebec	61,929,964	3,280,409	65,210,373
Regional Psychiatric Centre, Saskatoon, Saskatchewan	43,082,579	1,622,509	44,705,088

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by Institution — *Concluded*

Institution	Operation and maintenance	Capital	Total
	$	$	$
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	48,809,883	884,298	49,694,181
Regional Treatment Centre, Kingston, Ontario	19,887,498		19,887,498
Riverbend Institution, Prince Albert, Saskatchewan	8,490,422	6,183,912	14,674,334
Rockwood Institution, Stony Mountain, Manitoba	11,958,238	7,676,665	19,634,903
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Quebec	20,505,387	11,611,924	32,117,311
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	69,080,017	5,227,191	74,307,208
Shepody Healing Centre, Dorchester, New Brunswick	5,075,294		5,075,294
Springhill Institution, Springhill, Nova Scotia	49,940,230	8,886,414	58,826,644
Stony Mountain Institution, Winnipeg, Manitoba	51,221,386	13,971,336	65,192,722
Warkworth Institution, Campbellford, Ontario	48,813,718	7,080,766	55,894,484
Westmorland Institution, Dorchester, New Brunswick	13,474,705	11,478,745	24,953,450
William Head Institution, Victoria, British Columbia	13,959,349	322,895	14,282,244
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	7,126,921	667,292	7,794,213
Total	2,371,700,383	378,371,594	2,750,071,977

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
Agriculture and Agri-Food —							
Department —							
Operating expenditures	1			4,168,558	33,980,914	49,000,000	
Capital expenditures	5						6,976,391
Canadian Dairy Commission —							
Program expenditures	15			21,145		459,466	
Canadian Grain Commission —							
Program expenditures	30			31,838			
Atlantic Canada Opportunities Agency —							
Department —							
Operating expenditures	1			467,090	3,716,868	3,535,744	
Canada Revenue Agency —							
Operating expenditures, contributions and recoverable expenditures on behalf of the *Canada Pension Plan* and the *Employment Insurance Act Pension Plan*	1			5,909,013		83,954,058	
Canadian Heritage —							
Department —							
Operating expenditures	1			533,938	6,993,706	6,155,945	
Canada Council for the Arts —							
Payments to the Canada Council for the Arts	10			536,571			
Canadian Broadcasting Corporation —							
Payments to the Canadian Broadcasting Corporation for operating expenditures	15			18,704,738			
Canadian Museum for Human Rights —							
Payments to the Canadian Museum for Human Rights for operating and capital expenditures	30					316,180	
Canadian Museum of History —							
Payments to the Canadian Museum of History for operating and capital expenditures	35			684,325		3,247,512	
Canadian Museum of Nature —							
Payments to the Canadian Museum of Nature for operating and capital expenditures	45			294,208		641,764	
Canadian Radio-television and Telecommunications Commission —							
Program expenditures	50			91,039	2,344,548		
Library and Archives of Canada —							
Operating expenditures, the grants listed in the estimates and contributions	55	1,116		746,957	4,293,973	350,000	
Capital expenditures	60						986,788
National Arts Centre Corporation —							
Payments to the National Arts Centre Corporation for operating expenditures	65			526,545			
National Film Board —							
Program expenditures	75			800,824	2,103,510	3,094,143	
National Gallery of Canada —							
Payments to the National Gallery of Canada for operating and capital expenditures	80			347,422		419,300	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

Department and agency	Vote	Amounts transferred from Treasury Board					
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
National Museum of Science and Technology —							
Payments to the National Museum of Science and Technology for operating and capital expenditures	90			373,716		138,070	
Public Service Commission —							
Program expenditures	95			176,212	4,654,617		
Public Service Labour Relations Board —							
Program expenditures	100			77,182	628,316		
Public Service Staffing Tribunal —							
Program expenditures	105			56,864	234,595		
Registry of the Public Servants Disclosure Protection Tribunal —							
Program expenditures	110			17,166	82,200		
Telefilm Canada —							
Payments to Telefilm	115			352,757			
The National Battlefields Commission —							
Program expenditures	70			54,320	357,323	266,870	
Canadian Northern Economic Development Agency —							
Operating expenditures	3				665,876		
Citizenship and Immigration —							
Department —							
Operating expenditures	1			2,288,497	23,707,436	13,281,299	
Immigration and Refugee Board —							
Program expenditures	10			813,419	6,014,456	2,426,935	
Economic Development Agency of Canada for the Regions of Quebec —							
Operating expenditures	1			288,160	2,158,435		
Employment and Social Development —							
Department —							
Operating expenditures	1			667,574	29,488,508	20,184,601	
Canada Industrial Relations Board —							
Program expenditures	10			103,486	571,214		
Canadian Centre for Occupational Health and Safety —							
Program expenditures	20			126,698	446,171	193,419	
Office of the Coordinator, Status of Women —							
Operating expenditures	25			16,167	462,303		
Environment —							
Department —							
Operating expenditures	1			4,464,134	39,071,283	27,200,000	
Capital expenditures	5						11,672,402
Canadian Environmental Assessment Agency —							
Program expenditures and contributions	15			114,026	1,055,827	2,127,015	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

				Amounts transferred from Treasury Board			
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
Parks Canada Agency —							
Program expenditures including capital expenditures, the grants listed in the estimates and contributions	20			4,823,681		46,462,638	
Finance —							
Department —							
Operating expenditures	1			292,321	4,930,780	3,137,645	
Canadian International Trade Tribunal —							
Program expenditures	25			110,400	432,743	587,659	
Financial Transactions and Reports Analysis Centre of Canada —							
Program expenditures	30				2,021,180		
Office of the Auditor General —							
Program expenditures	20			531,888	3,825,093		
Office of the Superintendent of Financial Institutions —							
Program expenditures	35			35,689			
Fisheries and Oceans —							
Department —							
Operating expenditures	1			6,355,697	56,731,632	67,000,000	
Capital expenditures	5			9,469			54,455,300
Foreign Affairs, Trade and Development —							
Department —							
Operating expenditures	1			7,748,547	75,523,145	16,749,419	
Capital expenditures	5						64,883,282
Canadian Commercial Corporation —							
Payments to the Canadian Commercial Corporation	20			174,860			
Canadian International Development Agency —							
Operating expenditures	25					2,639,411	
International Development Research Centre —							
Payments to the International Development Research Centre	45			784,545			
International Joint Commission (Canadian Section) —							
Program expenditures	50			21,962	302,206	233,130	
National Capital Commission —							
Payments to the National Capital Commission for operating expenditures	55			262,220		6,042,200	
Governor General —							
Program expenditures	1			39,383	305,761	284,745	
Health —							
Department —							
Operating expenditures	1			8,047,708	93,897,821	33,172,536	
Canadian Food Inspection Agency —							
Operating expenditures and contributions	11			199,293	26,791,557	10,016,884	
Capital expenditures	13						3,909,248
Canadian Institutes of Health Research —							
Operating expenditures	15			13,996	2,452,861	1,191,444	

Treasury Board
Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
Patented Medicine Prices Review Board —							
Program expenditures	40			58,168	383,981	141,279	
Public Health Agency of Canada —							
Operating expenditures	45			822,317	17,350,061	6,544,314	
Capital expenditures	50						3,900,210
Indian Affairs and Northern Development —							
Department —							
Operating expenditures	1			1,945,152	36,144,686	7,731,650	
Capital expenditures	5						2,883,112
Canadian Polar Commission —							
Program expenditures and contributions	25			7,996	7,904		
Indian Residential Schools Truth and Reconciliation Commission —							
Program expenditures	30			15,542	3,300,152		
Registry of the Specific Claims Tribunal —							
Program expenditures	35			4,611	132,242		
Industry —							
Department —							
Operating expenditures	1			2,728,536	19,928,766	22,500,000	
Capital expenditures	5						1,708,430
Canadian Space Agency —							
Operating expenditures	25			277,023			
Capital expenditures	30						21,918,140
Canadian Tourism Commission —							
Payments to the Canadian Tourism Commission	40			142,968			
Copyright Board —							
Program expenditures	45			5,196		58,443	
Federal Economic Development Agency for Southern Ontario —							
Operating expenditures	50			126,289	1,231,757	1,137,707	
National Research Council of Canada —							
Operating expenditures	60			1,874,304	265,693	23,317,938	
Capital expenditures	65						76,179
Natural Sciences and Engineering Research Council —							
Operating expenditures	75			42,365	2,117,864		
Registry of the Competition Tribunal —							
Program expenditures	85			16,036	108,039		
Social Sciences and Humanities Research Council —							
Operating expenditures	90			24,410	972,642		
Standards Council of Canada —							
Payments to the Standards Council of Canada pursuant to section 5 of the *Standards Council of Canada Act*	100					352,241	
Statistics Canada —							
Program expenditures and contributions	105			998,358	23,843,614	29,619,758	
Justice —							
Department —							
Operating expenditures	1			15,748,281	24,581,251	49,991,995	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
Canadian Human Rights Commission —							
Program expenditures	10			253,252	968,965	148,500	
Canadian Human Rights Tribunal —							
Program expenditures	15			31,600	205,233		
Commissioner for Federal Judicial Affairs —							
Operating expenditures	20			79,142	403,830	208,205	
Canadian Judicial Council —							
Operating expenditures	25				75,449	21,840	
Courts Administration Service —							
Program expenditures	30			147,404	2,345,013	1,272,176	
Office of the Director of Public Prosecutions —							
Program expenditures	35			4,967,796	6,960,708	12,450,139	
Office of the Information and Privacy Commissioners of Canada —							
Office of the Information Commissioner of Canada —							
Program expenditures	40			73,169	441,998	316,479	
Office of the Privacy Commissioner of Canada —							
Program expenditures	45			114,238	725,216	449,786	
Supreme Court of Canada —							
Program expenditures	50			304,085	554,732	709,808	
National Defence —							
Department —							
Operating expenditures	1			14,653,816	356,341,720	209,768,159	
Capital expenditures	5						17,426,356
Communications Security Establishment —							
Program expenditures	20			108,364	17,141,422	7,472,260	
Military Grievances External Review Committee —							
Program expenditures	15			46,155	303,104		
Military Police Complaints Commission —							
Program expenditures	25			26,829	160,447	119,675	
Office of the Communications Security Establishment Commissioner —							
Program expenditures	30			22,310	98,526		
Natural Resources —							
Department —							
Operating expenditures	1			2,761,820	37,501,018		
Capital expenditures	5						2,859,905
Canadian Nuclear Safety Commission —							
Program expenditures, the grants listed in the estimates and contributions	20			1,433,935	1,375,857	9,649,572	
National Energy Board —							
Program expenditures	25			47,845	1,033,330	9,200,227	
Office of Infrastructure of Canada —							
Operating expenditures	1			96,225	2,750,292	1,939,515	
Privy Council Office —							
Department —							
Program expenditures	1			295,485	5,534,399		

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Continued*

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$
Canadian Intergovernmental Conference Secretariat —							
Program expenditures	5			8,829		165,698	
Canadian Transportation Accident Investigation and Safety Board —							
Program expenditures	10			581,816	803,992	1,310,000	
Office of the Chief Electoral Officer —							
Program expenditures	15			301,664	1,475,043		
Office of the Commissioner of Official Languages —							
Program expenditures	20			81,251	907,543	304,917	
Security Intelligence Review Committee —							
Program expenditures	25			46,306	112,032	109,186	
Public Safety and Emergency Preparedness —							
Department —							
Operating expenditures	1			252,415	3,856,275	4,080,292	
Canada Border Services Agency —							
Operating expenditures	10			1,198,275		73,801,468	
Canadian Security Intelligence Service —							
Program expenditures	20			190,110	18,242,757		
Correctional Service of Canada —							
Operating expenditures	25			19,682,116	115,263,581	55,204,700	
Capital expenditures	30						101,817,578
Office of the Correctional Investigator of Canada —							
Program expenditures	40			5,635	204,668	58,951	
Parole Board of Canada —							
Program expenditures	35			95,338	2,277,519	989,423	
Royal Canadian Mounted Police —							
Operating expenditures	45			2,584,861	154,334,980		
Capital expenditures	50						66,911,858
Royal Canadian Mounted Police External Review Committee —							
Program expenditures	60			25,894	41,678	31,216	
Royal Canadian Mounted Police Public Complaints Commission —							
Program expenditures	65			16,165	241,204		
Public Works and Government Services —							
Department —							
Operating expenditures	1		1,100,000	4,650,269	40,434,412	41,617,660	
Capital expenditures	5			6,542			48,539,972
Real Property Services Revolving Fund	(S)					6,147,078	
Translation Bureau Revolving Fund	(S)					539,921	
Shared Services Canada —							
Operating expenditures	15			3,031,203	83,663,522	40,000,000	
Transport —							
Department —							
Operating expenditures	1			8,829,175	31,815,481	13,848,167	
Capital expenditures	5						15,162,160
Canadian Transportation Agency —							
Program expenditures	25			83,206	1,111,446	1,315,350	

Treasury Board
Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes — *Concluded*

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
		$	$	$	$	$	$$
Transportation Appeal Tribunal of Canada —							
Program expenditures	55			1,818	64,245	21,383	
Treasury Board —							
Secretariat —							
Program expenditures	1			709,657	11,861,337	15,567,019	
Canada School of Public Service —							
Program expenditures	40			177,281	269,950	3,301,497	
Office of the Commissioner of Lobbying —							
Program expenditures	45			22,594	172,034	116,469	
Office of the Public Sector Integrity Commissioner —							
Program expenditures	50			51,032	254,650		
Veterans Affairs —							
Department —							
Operating expenditures	1			857,877	9,911,896	9,101,725	
Veterans Review and Appeal Board —							
Program expenditures	10			42,591	438,663	216,866	
Western Economic Diversification —							
Operating expenditures	1			289,632	2,161,137		
Total		1,116	1,100,000	167,395,928	1,475,458,814	1,067,301,084	426,087,311

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Section 12

2013-2014

Public Accounts of Canada

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